

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 26, 2006, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Supplemental Application for Order Under 11 U.S.C. §§ 327(E) and 1107(B) and Fed. R. Bankr. P. 2014 Authorizing Employment and Retention of Wilmer Cutler Pickering Hale and Dorr LLP as Special Counsel to Delphi Nunc Pro Tunc to November 1, 2006 ("Wcphd Supplemental Retention Application") (Docket No. 6301) [a copy of which is attached hereto as Exhibit D]

Dated: December 27, 2006

/s/ Evan Gershbein  
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 27th day of December, 2006, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Sarah Frankel

Commission Expires: 12/23/08

## **EXHIBIT A**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	<a href="mailto:rstark@brownrudnick.com">rstark@brownrudnick.com</a>	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	<a href="mailto:bsimon@cwsny.com">bsimon@cwsny.com</a>	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	<a href="mailto:sreisman@cm-p.com">sreisman@cm-p.com</a>	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.i.craft@delphi.com">karen.i.craft@delphi.com</a>	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	<a href="mailto:mike.nefkens@eds.com">mike.nefkens@eds.com</a>	Creditor Committee Member
Flextronics International Flextronics International USA, Inc.	Carrie L. Schiff Paul W. Anderson	305 Interlocken Parkway 2090 Fortune Drive		Broomfield San Jose	CO CA	80021 95131	303-927-4853 408-428-1308	303-652-4716	<a href="mailto:cschiff@flextronics.com">cschiff@flextronics.com</a> <a href="mailto:paul.anderson@flextronics.com">paul.anderson@flextronics.com</a>	Counsel to Flextronics International Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	<a href="mailto:trey.chambers@freescale.com">trey.chambers@freescale.com</a>	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Shieler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	<a href="mailto:rodbuie@ffhsj.com">rodbuie@ffhsj.com</a> <a href="mailto:slivini@ffhsj.com">slivini@ffhsj.com</a>	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	<a href="mailto:randall.eisenberg@fticonsulting.com">randall.eisenberg@fticonsulting.com</a>	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue 1701 Pennsylvania Avenue, NW		Huntersville Washington	NC DC	28078 20006	704-992-5075 202-857-0620	866-585-2386 202-659-4503	<a href="mailto:valerie.venable@ge.com">valerie.venable@ge.com</a> <a href="mailto:lhassel@groom.com">lhassel@groom.com</a>	Creditor Committee Member Counsel to Employee Benefits
Groom Law Group	Lonie A. Hassel									
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	<a href="mailto:sgross@hodgsonruss.com">sgross@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	<a href="mailto:fgorman@honigman.com">fgorman@honigman.com</a>	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	<a href="mailto:rweiss@honigman.com">rweiss@honigman.com</a>	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	<a href="mailto:mariaivalerio@irs.gov">mariaivalerio@irs.gov</a>	IRS
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	<a href="mailto:bderrough@jefferies.com">bderrough@jefferies.com</a> <a href="mailto:thomas.f.maher@chase.com">thomas.f.maher@chase.com</a> <a href="mailto:richard.duker@jpmorgan.com">richard.duker@jpmorgan.com</a> <a href="mailto:gianni.russello@jpmorgan.com">gianni.russello@jpmorgan.com</a> <a href="mailto:vilma.francis@jpmorgan.com">vilma.francis@jpmorgan.com</a>	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430		Postpetition Administrative Agent
JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016		Prepetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	<a href="mailto:gnovod@kramerlevin.com">gnovod@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	<a href="mailto:tmayer@kramerlevin.com">tmayer@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	James Le	12910 Culver Blvd.	Suite I	Los Angeles	CA	90066	310-751-1511	310-751-1561	<a href="mailto:jle@kccllc.com">jle@kccllc.com</a>	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	<a href="mailto:robert.rosenberg@lw.com">robert.rosenberg@lw.com</a>	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	<a href="mailto:patrick.healy@lawdeb.com">patrick.healy@lawdeb.com</a>	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	<a href="mailto:daniel.fisher@lawdeb.com">daniel.fisher@lawdeb.com</a>	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	<a href="mailto:dcleary@mwe.com">dcleary@mwe.com</a>	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	<a href="mailto:idejonker@mwe.com">idejonker@mwe.com</a>	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	<a href="mailto:mkhambati@mwe.com">mkhambati@mwe.com</a>	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	<a href="mailto:pclark@mwe.com">pclark@mwe.com</a>	Counsel to Recticel North America, Inc.
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	<a href="mailto:bmctigue@mctiquelaw.com">bmctigue@mctiquelaw.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	<a href="mailto:conh@mctiquelaw.com">conh@mctiquelaw.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	<a href="mailto:lszlezinger@mesirofinancial.com">lszlezinger@mesirofinancial.com</a>	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	<a href="mailto:gbray@milbank.com">gbray@milbank.com</a> <a href="mailto:tkreller@milbank.com">tkreller@milbank.com</a> <a href="mailto:jtill@milbank.com">jtill@milbank.com</a>	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	212-735-8603	917-522-3103	<a href="mailto:jmoldovan@morrisoncohen.com">jmoldovan@morrisoncohen.com</a>	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	<a href="mailto:newyork@sec.gov">newyork@sec.gov</a>	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	<a href="mailto:ServeAG@oag.state.ny.us">ServeAG@oag.state.ny.us</a>	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	<a href="mailto:rsiegel@omm.com">rsiegel@omm.com</a>	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	<a href="mailto:tjerman@omm.com">tjerman@omm.com</a>	Special Labor Counsel
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	202-326-4020	202-326-4112	<a href="mailto:landy.ralph@pbgc.gov">landy.ralph@pbgc.gov</a>	Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	<a href="mailto:garrick.sandra@pbgc.gov">garrick.sandra@pbgc.gov</a> <a href="mailto:efile@pbgc.gov">efile@pbgc.gov</a>	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	<a href="mailto:sriemer@phillipsnizer.com">sriemer@phillipsnizer.com</a>	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	<a href="mailto:david.resnick@us.rothschild.com">david.resnick@us.rothschild.com</a>	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	212-218-5500	212-218-5526	<a href="mailto:rdremluk@seyfarth.com">rdremluk@seyfarth.com</a>	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-848-4000	212-848-7179	<a href="mailto:dbartner@shearman.com">dbartner@shearman.com</a> <a href="mailto:jfrizzley@shearman.com">jfrizzley@shearman.com</a>	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	<a href="mailto:kziman@stblaw.com">kziman@stblaw.com</a> <a href="mailto:rtrust@stblaw.com">rtrust@stblaw.com</a> <a href="mailto:wrussell@stblaw.com">wrussell@stblaw.com</a>	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	<a href="mailto:jbutler@skadden.com">jbutler@skadden.com</a> <a href="mailto:jlyons@skadden.com">jlyons@skadden.com</a> <a href="mailto:rmeisler@skadden.com">rmeisler@skadden.com</a>	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	<a href="mailto:kmarafio@skadden.com">kmarafio@skadden.com</a> <a href="mailto:tmatz@skadden.com">tmatz@skadden.com</a>	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	<a href="mailto:ddoyle@spencerfane.com">ddoyle@spencerfane.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	<a href="mailto:nfranke@spencerfane.com">nfranke@spencerfane.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	212-319-8500	212-319-8505	<a href="mailto:cp@stevenslee.com">cp@stevenslee.com</a> <a href="mailto:cs@stevenslee.com">cs@stevenslee.com</a>	Counsel to Wamco, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	<a href="mailto:altoqut@teamtoqut.com">altoqut@teamtoqut.com</a>	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805 212-668-2255 does not take service via fax		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500			Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	<a href="mailto:mwarner@warnerstevens.com">mwarner@warnerstevens.com</a>	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	<a href="mailto:jeff.tanenbaum@weil.com">jeff.tanenbaum@weil.com</a>	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	<a href="mailto:martin.bienenstock@weil.com">martin.bienenstock@weil.com</a>	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	<a href="mailto:michael.kessler@weil.com">michael.kessler@weil.com</a>	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	<a href="mailto:scimalore@wilmingtontrust.com">scimalore@wilmingtontrust.com</a>	Creditor Committee Member/Indenture Trustee

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Delphi Corporation  
Special Party

CREDITORNAME	CREDITORNOTICENAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Wilmer Cutler Pickering Hale and Dorr LLP	Knute J. Salhus	399 Park Avenue		New York	NY	10022

## **EXHIBIT B**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	<a href="mailto:rstark@brownrudnick.com">rstark@brownrudnick.com</a>	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	<a href="mailto:bsimon@cwsny.com">bsimon@cwsny.com</a>	
Curtis, Mallet-Prevost, Colt & Mosie LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	<a href="mailto:sreisman@cm-p.com">sreisman@cm-p.com</a>	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	<a href="mailto:donald.bernstein@dpw.com">donald.bernstein@dpw.com</a> <a href="mailto:brian.resnick@dpw.com">brian.resnick@dpw.com</a>	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	<a href="mailto:sean.p.corcoran@delphi.com">sean.p.corcoran@delphi.com</a> <a href="mailto:karen.i.craft@delphi.com">karen.i.craft@delphi.com</a>	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	<a href="mailto:mike.nefkens@eds.com">mike.nefkens@eds.com</a>	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	<a href="mailto:cschiff@flextronics.com">cschiff@flextronics.com</a>	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		<a href="mailto:paul.anderson@flextronics.com">paul.anderson@flextronics.com</a>	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	<a href="mailto:trey.chambers@freescale.com">trey.chambers@freescale.com</a>	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	<a href="mailto:rodbye@ffhsj.com">rodbye@ffhsj.com</a> <a href="mailto:sliviri@ffhsj.com">sliviri@ffhsj.com</a>	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	<a href="mailto:randall.eisenberg@fticonsulting.com">randall.eisenberg@fticonsulting.com</a>	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	<a href="mailto:valerie.venable@ge.com">valerie.venable@ge.com</a>	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	<a href="mailto:lhassel@groom.com">lhassel@groom.com</a>	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	<a href="mailto:sgross@hodgsonruss.com">sgross@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	<a href="mailto:fgorman@honigman.com">fgorman@honigman.com</a>	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	<a href="mailto:rweiss@honigman.com">rweiss@honigman.com</a>	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	<a href="mailto:bderrough@jefferies.com">bderrough@jefferies.com</a>	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	<a href="mailto:thomas.f.maher@chase.com">thomas.f.maher@chase.com</a> <a href="mailto:richard.duker@jpmorgan.com">richard.duker@jpmorgan.com</a> <a href="mailto:gianni.russello@jpmorgan.com">gianni.russello@jpmorgan.com</a>	Postpetition Administrative Agent
JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	<a href="mailto:vilma.francis@jpmorgan.com">vilma.francis@jpmorgan.com</a>	Prepetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	<a href="mailto:gnovod@kramerlevin.com">gnovod@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	<a href="mailto:tmayer@kramerlevin.com">tmayer@kramerlevin.com</a>	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	James Le	12910 Culver Blvd.	Suite I	Los Angeles	CA	90066	310-751-1511	310-751-1561	<a href="mailto:jle@kccllc.com">jle@kccllc.com</a>	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	<a href="mailto:robert.rosenberg@lw.com">robert.rosenberg@lw.com</a>	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	<a href="mailto:daniel.fisher@lawdeb.com">daniel.fisher@lawdeb.com</a>	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	<a href="mailto:patrick.healy@lawdeb.com">patrick.healy@lawdeb.com</a>	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	<a href="mailto:dcleary@mwe.com">dcleary@mwe.com</a>	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	<a href="mailto:idejonker@mwe.com">idejonker@mwe.com</a>	Counsel to Recticel North America, Inc.



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	<a href="mailto:pclark@mwe.com">pclark@mwe.com</a>	Counsel to Recticel North America, Inc.
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	<a href="mailto:bmctigue@mctiguelaw.com">bmctigue@mctiguelaw.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	<a href="mailto:conh@mctiguelaw.com">conh@mctiguelaw.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	<a href="mailto:lszlezinger@mesirofinancial.com">lszlezinger@mesirofinancial.com</a>	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	<a href="mailto:gbray@milbank.com">gbray@milbank.com</a> <a href="mailto:tkreller@milbank.com">tkreller@milbank.com</a> <a href="mailto:jtill@milbank.com">jtill@milbank.com</a>	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	<a href="mailto:jmoldovan@morrisoncohen.com">jmoldovan@morrisoncohen.com</a>	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	<a href="mailto:newyork@sec.gov">newyork@sec.gov</a>	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	<a href="mailto:ServeAG@oag.state.ny.us">ServeAG@oag.state.ny.us</a>	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	<a href="mailto:rsiegel@omm.com">rsiegel@omm.com</a>	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	<a href="mailto:tjerman@omm.com">tjerman@omm.com</a>	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	<a href="mailto:efile@pbqc.gov">efile@pbqc.gov</a>	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	<a href="mailto:landy.ralph@pbqc.gov">landy.ralph@pbqc.gov</a>	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	<a href="mailto:sriemer@phillipsnizer.com">sriemer@phillipsnizer.com</a>	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	<a href="mailto:david.resnick@us.rothschild.com">david.resnick@us.rothschild.com</a>	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	2122185500	2122185526	<a href="mailto:rdremluk@seyfarth.com">rdremluk@seyfarth.com</a>	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	<a href="mailto:dbartner@shearman.com">dbartner@shearman.com</a> <a href="mailto:jfrizzley@shearman.com">jfrizzley@shearman.com</a>	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	<a href="mailto:kziman@stblaw.com">kziman@stblaw.com</a> <a href="mailto:rtrust@stblaw.com">rtrust@stblaw.com</a> <a href="mailto:wrussell@stblaw.com">wrussell@stblaw.com</a>	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	<a href="mailto:jbutler@skadden.com">jbutler@skadden.com</a> <a href="mailto:jlyons@skadden.com">jlyons@skadden.com</a> <a href="mailto:rmeisler@skadden.com">rmeisler@skadden.com</a>	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	<a href="mailto:kmarafio@skadden.com">kmarafio@skadden.com</a> <a href="mailto:tmatz@skadden.com">tmatz@skadden.com</a>	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	<a href="mailto:didoyle@spencerfane.com">didoyle@spencerfane.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	<a href="mailto:nfranke@spencerfane.com">nfranke@spencerfane.com</a>	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	<a href="mailto:cp@stevenslee.com">cp@stevenslee.com</a> <a href="mailto:cs@stevenslee.com">cs@stevenslee.com</a>	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	<a href="mailto:altogut@teamtogut.com">altogut@teamtogut.com</a>	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	<a href="mailto:mwarner@warnerstevens.com">mwarner@warnerstevens.com</a>	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	<a href="mailto:jeff.tanenbaum@weil.com">jeff.tanenbaum@weil.com</a>	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	<a href="mailto:martin.bienenstock@weil.com">martin.bienenstock@weil.com</a>	Counsel to General Motors Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	<a href="mailto:michael.kessler@weil.com">michael.kessler@weil.com</a>	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	<a href="mailto:scimalore@wilmingtontrust.com">scimalore@wilmingtontrust.com</a>	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-230-3064	310-687-1052	<a href="mailto:david.boyle@airgas.com">david.boyle@airgas.com</a>	Counsel to Airgas, Inc.
Ajamie LLP	Thomas A. Ajamie	711 Louisiana	Suite 2150	Houston	TX	77002		713-860-1600	713-860-1699	<a href="mailto:tajamie@ajamie.com">tajamie@ajamie.com</a>	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	310-229-1001	<a href="mailto:pgurfein@akingump.com">pgurfein@akingump.com</a>	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	949-553-8354	<a href="mailto:mgreger@allenmatkins.com">mgreger@allenmatkins.com</a>	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	212-922-3891	<a href="mailto:craig.freeman@alston.com">craig.freeman@alston.com</a>	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	404-253-8554	<a href="mailto:dconnolly@alston.com">dconnolly@alston.com</a> <a href="mailto:dwender@alston.com">dwender@alston.com</a>	Counsel to Cadence Innovation, LLC
Ambrake Corporation	Brandon J. Kessinger	300 Ring Road		Elizabethtown	KY	42701		270-234-5428	270-737-3044	<a href="mailto:bkessinger@akebono-usa.com">bkessinger@akebono-usa.com</a>	Representative for Ambrake Corporation
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868		<a href="mailto:steven.keyes@aam.com">steven.keyes@aam.com</a>	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	<a href="mailto:gogimalik@andrewskurth.com">gogimalik@andrewskurth.com</a>	Counsel to ITW Mortgage Investments IV, Inc.
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	<a href="mailto:mblacker@andrewskurth.com">mblacker@andrewskurth.com</a>	Counsel to ITW Mortgage Investments IV, Inc.
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167		212-692-8251	212-867-6395	<a href="mailto:lwalzer@angelogordon.com">lwalzer@angelogordon.com</a>	
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	626-577-7764	<a href="mailto:mtf@afrc.com">mtf@afrc.com</a>	Counsel to Stanley Electric Sales of America, Inc.
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	<a href="mailto:Cohen.Mitchell@arentfox.com">Cohen.Mitchell@arentfox.com</a>	Counsel to Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	<a href="mailto:Hirsh.Robert@arentfox.com">Hirsh.Robert@arentfox.com</a>	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	404-873-8121	<a href="mailto:dladdin@agg.com">dladdin@agg.com</a>	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	202-942-5999	<a href="mailto:joel_gross@aporter.com">joel_gross@aporter.com</a>	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	519-650-6520	<a href="mailto:calloway@atsautomation.com">calloway@atsautomation.com</a>	Company
Barack, Ferrazzano, Kirschbaum Perlman, & Nagelberg LLP	Kimberly J. Robinson	333 West Wacker Drive	Suite 2700	Chicago	IL	60606		312-629-5170	312-984-3150	<a href="mailto:kim.robinson@bfkpn.com">kim.robinson@bfkpn.com</a>	Counsel to Motion Industries, Inc.
Barack, Ferrazzano, Kirschbaum Perlman, & Nagelberg LLP	William J. Barrett	333 West Wacker Drive	Suite 2700	Chicago	IL	60606		312-629-5170	312-984-3150	<a href="mailto:william.barrett@bfkpn.com">william.barrett@bfkpn.com</a>	Counsel to Motion Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	<a href="mailto:alan.mills@btlaw.com">alan.mills@btlaw.com</a>	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	626-742-3999	<a href="mailto:john.gregg@btlaw.com">john.gregg@btlaw.com</a>	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	<a href="mailto:mark.owens@btlaw.com">mark.owens@btlaw.com</a>	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	<a href="mailto:michael.mccrory@btlaw.com">michael.mccrory@btlaw.com</a>	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	616-742-3999	<a href="mailto:pmears@btlaw.com">pmears@btlaw.com</a>	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	<a href="mailto:wendy.brewer@btlaw.com">wendy.brewer@btlaw.com</a>	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	617-422-0383	<a href="mailto:ffm@bostonbusinesslaw.com">ffm@bostonbusinesslaw.com</a>	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	765-640-1332	<a href="mailto:tom@beemanlawoffice.com">tom@beemanlawoffice.com</a>	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	2125541444	<a href="mailto:hannah@blbglaw.com">hannah@blbglaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	2125541444	<a href="mailto:sean@blbglaw.com">sean@blbglaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	212-554-1444	<a href="mailto:wallace@blbglaw.com">wallace@blbglaw.com</a>	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	313-496-1300	<a href="mailto:murph@berrymoorman.com">murph@berrymoorman.com</a>	Counsel to Kamax L.P.; Optrex America, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	<a href="mailto:klaw@bbslaw.com">klaw@bbslaw.com</a>	Counsel to UPS Supply Chain Solutions, Inc.
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	<a href="mailto:lschwab@bbslaw.com">lschwab@bbslaw.com</a>	Counsel to UPS Supply Chain Solutions, Inc.; Soletron Corporation; Soletron De Mexico SA de CV; Soletron InvoTronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	<a href="mailto:pcostello@bbslaw.com">pcostello@bbslaw.com</a>	Soletron Corporation; Soletron de Mexico SA de CV; Soletron InvoTronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	<a href="mailto:tgaa@bbslaw.com">tgaa@bbslaw.com</a>	Counsel to Veritas Software Corporation
Bingham McHale LLP	John E Taylor Michael J Alerding Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	<a href="mailto:jtaylor@binghammchale.com">jtaylor@binghammchale.com</a> <a href="mailto:maldering@binghammchale.com">maldering@binghammchale.com</a> <a href="mailto:wmosby@binghammchale.com">wmosby@binghammchale.com</a>	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Bonnie Glantz Fatell	Chase Manhattan Centre	1201 Market Street, Suite 800	Wilmington	DE	19801		302-425-6423	302-428-5110	<a href="mailto:fatell@blankrome.com">fatell@blankrome.com</a>	Counsel to Special Devices, Inc.
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	212-885-5002	<a href="mailto:mrichards@blankrome.com">mrichards@blankrome.com</a>	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	313-393-7579	<a href="mailto:rmcdowell@bodmanllp.com">rmcdowell@bodmanllp.com</a>	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	<a href="mailto:chill@bsk.com">chill@bsk.com</a>	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	<a href="mailto:csullivan@bsk.com">csullivan@bsk.com</a>	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	<a href="mailto:sdonato@bsk.com">sdonato@bsk.com</a>	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Jeannette Eisan Hinshaw	135 N. Pennsylvania Street	Suite 2700	Indianapolis	IN	46204		317-684-5296	317-684-5173	<a href="mailto:jhinshaw@boselaw.com">jhinshaw@boselaw.com</a>	Counsel to Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Connors & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	<a href="mailto:amcmullen@bccb.com">amcmullen@bccb.com</a>	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Connors & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	<a href="mailto:rjones@bccb.com">rjones@bccb.com</a>	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	0039-035-605-671	<a href="mailto:massimiliano_cini@brembo.it">massimiliano_cini@brembo.it</a>	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	856-853-9933	<a href="mailto:dludman@brownconnery.com">dludman@brownconnery.com</a>	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	415-227-0770	<a href="mailto:schristianson@buchalter.com">schristianson@buchalter.com</a>	Oracle Credit Corporation
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	(205) 244-5651	<a href="mailto:mhall@burr.com">mhall@burr.com</a>	Counsel to Mercedes-Benz U.S. International, Inc

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	732-205-6777	<a href="mailto:jonathan.greenberg@engelhard.com">jonathan.greenberg@engelhard.com</a>	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	212-269-5420	<a href="mailto:rusadi@cahill.com">rusadi@cahill.com</a>	Counsel to Engelhard Corporation
											Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	212-644-5123	<a href="mailto:driggio@candklaw.com">driggio@candklaw.com</a>	Counsel to Cascade Die Casting Group, Inc.
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	248-644-1832	<a href="mailto:rweisberg@carsonfischer.com">rweisberg@carsonfischer.com</a>	Counsel to STMicroelectronics, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	212-732-3232	<a href="mailto:cahn@clm.com">cahn@clm.com</a>	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	<a href="mailto:japplebaum@clarkhill.com">japplebaum@clarkhill.com</a>	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	<a href="mailto:sdeeby@clarkhill.com">sdeeby@clarkhill.com</a>	Counsel to ATS Automation Tooling Systems Inc.
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	313-965-8252	<a href="mailto:rgordon@clarkhill.com">rgordon@clarkhill.com</a>	Counsel to Arnese Electricos Automotrices, S.A. de C.V.; Cordaflex, S.A. de C.V.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	<a href="mailto:maofiling@cgsh.com">maofiling@cgsh.com</a>	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	<a href="mailto:maofiling@cgsh.com">maofiling@cgsh.com</a>	Counsel to Nova Chemicals, Inc.
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	412-209-1837	<a href="mailto:tmaxson@cohenlaw.com">tmaxson@cohenlaw.com</a>	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	646-473-8238	<a href="mailto:jvitale@cwsny.com">jvitale@cwsny.com</a> <a href="mailto:bceccotti@cwsny.com">bceccotti@cwsny.com</a>	Counsel to Floyd Manufacturing Co., Inc.
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	860-727-0361	<a href="mailto:srosen@cb-shea.com">srosen@cb-shea.com</a>	Counsel to Averitt Express, Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203		615-321-0555	615-321-9555	<a href="mailto:amalone@colwinlaw.com">amalone@colwinlaw.com</a>	Counsel to Brazeway, Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	734-971-9001	<a href="mailto:Elliott@cmplaw.com">Elliott@cmplaw.com</a>	Counsel to ORIX Warren, LLC
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	302-658-0380	<a href="mailto:wisler@cbllh.com">wisler@cbllh.com</a>	
								203-862-8200	203-629-1977	<a href="mailto:mlee@contrariancapital.com">mlee@contrariancapital.com</a> <a href="mailto:jstanton@contrariancapital.com">jstanton@contrariancapital.com</a> <a href="mailto:wraime@contrariancapital.com">wraime@contrariancapital.com</a> <a href="mailto:solax@contrariancapital.com">solax@contrariancapital.com</a>	Counsel to Contrarian Capital Management, L.L.C.
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		(203) 862-8231	(203) 629-1977		
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	<a href="mailto:derrien@coolaw.com">derrien@coolaw.com</a>	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	<a href="mailto:Pretekin@coolaw.com">Pretekin@coolaw.com</a>	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	<a href="mailto:wachstein@coolaw.com">wachstein@coolaw.com</a>	Paralegal/Counsel to Cornell University
Cornell University	Nancy H. Pagliaro	Office of University Counsel	300 CCC Building, Garden Avenue	Ithaca	NY	14853-2601		607-255-5124	607-254-3556	<a href="mailto:nhp4@cornell.edu">nhp4@cornell.edu</a>	Special Counsel to the Debtor
Covington & Burling	Susan Power Johnston	1330 Avenue of the Americas		New York	NY	10019		212-841-1005	646-441-9005	<a href="mailto:sjohnston@cov.com">sjohnston@cov.com</a>	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	248-457-7001	<a href="mailto:swalsh@chqlaw.com">swalsh@chqlaw.com</a>	Counsel to Nissan Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	<a href="mailto:dpm@curtinheefner.com">dpm@curtinheefner.com</a>	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	<a href="mailto:rsz@curtinheefner.com">rsz@curtinheefner.com</a>	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061		212-696-8898	917-368-8898	<a href="mailto:athau@cm-p.com">athau@cm-p.com</a>	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766		248-576-5741		<a href="mailto:krk4@daimlerchrysler.com">krk4@daimlerchrysler.com</a>	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	716-856-5510	<a href="mailto:wsavino@damonmorey.com">wsavino@damonmorey.com</a>	Counsel to Relco, Inc.; The Durham Companies, Inc.
Daniels & Kaplan, P.C.	Jay Selanders	2405 Grand Boulevard	Suite 900	Kansas City	MO	64108-2519		816-221-3086	816-221-3006	<a href="mailto:selanders@danielsandkaplan.com">selanders@danielsandkaplan.com</a>	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	248-350-7772	<a href="mailto:carol_sowa@denso-diam.com">carol_sowa@denso-diam.com</a>	Counsel to Denso International America, Inc.
Deputy Attorney General	Amina Maddox	R.J. Hughes Justice Complex	P.O. Box 106	Trenton	NJ	08625		609-984-0183	609-292-6266	<a href="mailto:amina.maddox@dol.lps.state.nj.us">amina.maddox@dol.lps.state.nj.us</a>	Deputy Attorney General - State of New Jersey
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	212-682-4942	<a href="mailto:gdiConza@dlawpc.com">gdiConza@dlawpc.com</a>	Counsel to Tyz-Air Plastics, Inc.; Furukawa Electric North America APD
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	513-977-8141	<a href="mailto:john.persiani@dinslaw.com">john.persiani@dinslaw.com</a>	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Elena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	410-580-3001	<a href="mailto:richard.kremen@dlapiper.com">richard.kremen@dlapiper.com</a>	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	<a href="mailto:andrew.kassner@dbr.com">andrew.kassner@dbr.com</a>	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	<a href="mailto:david.aaronson@dbr.com">david.aaronson@dbr.com</a>	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	<a href="mailto:dmdelphi@duanemorris.com">dmdelphi@duanemorris.com</a>	Counsel to ACE American Insurance Company
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	973-424-2001	<a href="mailto:jlemkin@duanemorris.com">jlemkin@duanemorris.com</a>	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; Hosiden America Corporation and Samtech Corporation
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	<a href="mailto:wmsimkulak@duanemorris.com">wmsimkulak@duanemorris.com</a>	Counsel to ACE American Insurance Company
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	302-425-0432	<a href="mailto:mbusenkell@eckertseamans.com">mbusenell@eckertseamans.com</a>	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	212-715-8000	<a href="mailto:ayala.hassell@eds.com">ayala.hassell@eds.com</a>	Representative for Electronic Data Systems Corporation
Entergy Services, Inc.	Alan H. Katz	7411 Highway 51 North		Southaven	MS	38671				<a href="mailto:akatz@entergy.com">akatz@entergy.com</a>	Company
Erman, Teicher, Miller, Zucker & Freedman, P.C.	David H. Freedman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034		248-827-4100	248-827-4106	<a href="mailto:dfreedman@ermanteicher.com">dfreedman@ermanteicher.com</a>	Counsel to Doshi Pretti International, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	516-227-6307	<a href="mailto:gettelman@e-hlaw.com">gettelman@e-hlaw.com</a>	Counsel to Jon Ballin
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	<a href="mailto:ggreen@fagelhaber.com">ggreen@fagelhaber.com</a>	Counsel to Aluminum International, Inc.
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	<a href="mailto:newman@fagelhaber.com">newman@fagelhaber.com</a>	Counsel to Aluminum International, Inc.
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	866-890-3061	<a href="mailto:charles@filardi-law.com">charles@filardi-law.com</a>	Counsel to Federal Express Corporation
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	212-422-6836	<a href="mailto:tdonovan@finkgold.com">tdonovan@finkgold.com</a>	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	312-832-4700	<a href="mailto:lmurch@foley.com">lmurch@foley.com</a>	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	Suite 2700	Detroit	MI	48226-3489		313-234-7100	313-234-2800	<a href="mailto:jsimon@foley.com">jsimon@foley.com</a>	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	212-687-2329	<a href="mailto:mrichman@foley.com">mrichman@foley.com</a>	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	212-682-4218	<a href="mailto:fstevens@foxrothschild.com">fstevens@foxrothschild.com</a>	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	609-348-6834	<a href="mailto:mviscount@foxrothschild.com">mviscount@foxrothschild.com</a>	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	608-848-6357	<a href="mailto:trikkers@rikkerslaw.com">trikkers@rikkerslaw.com</a>	Counsel to Southwest Metal Finishing, Inc.
Gazes LLC	Ian J. Gazes	32 Avenue of the Americas		New York	NY	10013		212-765-9000	212-765-9675	<a href="mailto:ian@gazesllc.com">ian@gazesllc.com</a>	Counsel to Setech, Inc.
Gazes LLC	Eric Wainer	32 Avenue of the Americas	Suite 1800	New York	NY	10013		212-765-9000	212-765-9675	<a href="mailto:office@gazesllc.com">office@gazesllc.com</a>	Counsel to Setech, Inc.
Gibbons, Del Deo, Dolan, Griffinger & Vecchione	David N. Crapo	One Riverfront Plaza		Newark	NJ	07102-5497		973-596-4523	973-639-6244	<a href="mailto:dcrapo@gibbonslaw.com">dcrapo@gibbonslaw.com</a>	Counsel to Epcos, Inc.
Goldberg, Stinnett, Meyers & Davis	Merle C. Meyers	44 Montgomery Street	Suite 2900	San Francisco	CA	94104		415-362-5045	415-362-2392	<a href="mailto:mmeyers@qsmolaw.com">mmeyers@qsmolaw.com</a>	Counsel to Alps Automotive, Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	<a href="mailto:abrilliant@goodwinproctor.com">abrilliant@goodwinproctor.com</a>	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	<a href="mailto:cdruehl@goodwinproctor.com">cdruehl@goodwinproctor.com</a>	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540	<a href="mailto:bmehlsack@gklaw.com">bmehlsack@gklaw.com</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	617-574-4112	<a href="mailto:pbilowz@goulstonstorrs.com">pbilowz@goulstonstorrs.com</a>	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503	<a href="mailto:jeisenhofer@gelaw.com">jeisenhofer@gelaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100	<a href="mailto:snirmul@gelaw.com">snirmul@gelaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	<a href="mailto:mrr@previant.com">mrr@previant.com</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	<a href="mailto:tch@previant.com">tch@previant.com</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debblor, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	513-651-3836	<a href="mailto:mdebblor@graydon.com">mdebblor@graydon.com</a>	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	314-241-8624	<a href="mailto:ckm@greensfelder.com">ckm@greensfelder.com</a> <a href="mailto:jpb@greensfelder.com">jpb@greensfelder.com</a>	Counsel to ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	214-360-1940	<a href="mailto:herb.reiner@guarantygroup.com">herb.reiner@guarantygroup.com</a>	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	212-765-0964	<a href="mailto:cbattaglia@halperinlaw.net">cbattaglia@halperinlaw.net</a> <a href="mailto:ahalperin@halperinlaw.net">ahalperin@halperinlaw.net</a> <a href="mailto:jdias@halperinlaw.net">jdias@halperinlaw.net</a>	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc.
Hancock & Estabrook LLP	R. John Clark Esq.	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	315-471-3167	<a href="mailto:rjclark@hancocklaw.com">rjclark@hancocklaw.com</a>	Counsel to Alliance Precision Plastics Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	212-244-6219	<a href="mailto:hleinwand@aol.com">hleinwand@aol.com</a>	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	212-918-8989	<a href="mailto:judith.elkin@haynesboone.com">judith.elkin@haynesboone.com</a>	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	713-547-2600	<a href="mailto:lenard.parkins@haynesboone.com">lenard.parkins@haynesboone.com</a> <a href="mailto:kenric.kattner@haynesboone.com">kenric.kattner@haynesboone.com</a>	Counsel to Highland Capital Management, L.P.
Heller Ehrman LLP	Carren Shulman Timothy Mehok	Times Square Tower	Seven Times Square	New York	NY	10036		212-832-8300	212-763-7600	<a href="mailto:carren.shulman@hellerehrman.com">carren.shulman@hellerehrman.com</a> <a href="mailto:timothy.mehok@hellerehrman.com">timothy.mehok@hellerehrman.com</a>	Counsel to @Road, Inc.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	212-545-3360	<a href="mailto:prubin@herrick.com">prubin@herrick.com</a>	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	650-852-8617	<a href="mailto:anne.kennelly@hp.com">anne.kennelly@hp.com</a>	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Glen Dumont	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4750	908-898-4137	<a href="mailto:glen.dumont@hp.com">glen.dumont@hp.com</a>	Counsel to Hewlett-Packard Financial Services Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	740-940-7539	<a href="mailto:ken.higman@hp.com">ken.higman@hp.com</a>	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	908-898-4133	<a href="mailto:sharon.petrosino@hp.com">sharon.petrosino@hp.com</a>	Counsel to Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	315-425-8576	<a href="mailto:echarlton@hiscockbarclay.com">echarlton@hiscockbarclay.com</a>	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	716-819-4645	<a href="mailto:jkreher@hodgsonruss.com">jkreher@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	230 Park Avenue	17th Floor	New York	NY	10169		212-751-4300	212-751-0928	<a href="mailto:sgross@hodgsonruss.com">sgross@hodgsonruss.com</a>	Counsel to Hexcel Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	<a href="mailto:amoog@hhlaw.com">amoog@hhlaw.com</a>	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	<a href="mailto:ecdolan@hhlaw.com">ecdolan@hhlaw.com</a>	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	212-918-3100	<a href="mailto:sagolden@hhlaw.com">sagolden@hhlaw.com</a>	Counsel to XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	303-866-0200	<a href="mailto:elizabeth flaagan@hro.com">elizabeth flaagan@hro.com</a>	Counsel to CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	313-465-7315	<a href="mailto:dbaty@honigman.com">dbaty@honigman.com</a>	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	313-465-7549	<a href="mailto:tsable@honigman.com">tsable@honigman.com</a>	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	419-255-9121	<a href="mailto:jrhunter@hunterschank.com">jrhunter@hunterschank.com</a>	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	419-255-9121	<a href="mailto:tomschank@hunterschank.com">tomschank@hunterschank.com</a>	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	<a href="mailto:mmassad@hunton.com">mmassad@hunton.com</a>	Counsel to RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	<a href="mailto:sholmes@hunton.com">sholmes@hunton.com</a>	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	716-855-0874	<a href="mailto:ae@hurwitzfine.com">ae@hurwitzfine.com</a>	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	317-236-2219	<a href="mailto:Ben.Caughey@icemiller.com">Ben.Caughey@icemiller.com</a>	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	408-501-2488	<a href="mailto:greg.bibbes@infineon.com">greg.bibbes@infineon.com</a>	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	765-456-3836	<a href="mailto:jeffery.gillespie@infineon.com">jeffery.gillespie@infineon.com</a>	Global Account Manager for Infineon Technologies North America



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				<a href="mailto:heather@inplaytechnologies.com">heather@inplaytechnologies.com</a>	Creditor
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	<a href="mailto:rgriffin@iuoe.org">rgriffin@iuoe.org</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	<a href="mailto:pbarr@jaffelaw.com">pbarr@jaffelaw.com</a>	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	231-728-2206	<a href="mailto:JRS@Parmenterlaw.com">JRS@Parmenterlaw.com</a>	Counsel to Port City Die Cast and Port City Group Inc
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	312-840-7381	<a href="mailto:rpeterson@jenner.com">rpeterson@jenner.com</a>	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC and Tenneco Inc.
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	212-755-7306	<a href="mailto:sifriedman@jonesday.com">sifriedman@jonesday.com</a>	Counsel to WL, Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	312-577-4733	<a href="mailto:john.sieger@kattenlaw.com">john.sieger@kattenlaw.com</a>	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	212-836-8689	<a href="mailto:rsmolev@kayescholer.com">rsmolev@kayescholer.com</a>	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	614-464-2634	<a href="mailto:kcookson@keglerbrown.com">kcookson@keglerbrown.com</a>	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	206-623-3384	<a href="mailto:lsarko@kellerrohrback.com">lsarko@kellerrohrback.com</a> <a href="mailto:claufenberg@kellerrohrback.com">claufenberg@kellerrohrback.com</a> <a href="mailto:eriley@kellerrohrback.com">eriley@kellerrohrback.com</a>	Counsel to Neal Folk, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	602-248-2822	<a href="mailto:ggotto@kellerrohrback.com">ggotto@kellerrohrback.com</a>	Counsel to Neal Folk, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	<a href="mailto:mbane@kelleydrye.com">mbane@kelleydrye.com</a>	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	<a href="mailto:msomerstein@kelleydrye.com">msomerstein@kelleydrye.com</a>	Counsel to the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	<a href="mailto:lmagarik@kjmllabor.com">lmagarik@kjmllabor.com</a>	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	<a href="mailto:sjennik@kjmllabor.com">sjennik@kjmllabor.com</a>	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	<a href="mailto:tkennedy@kjmllabor.com">tkennedy@kjmllabor.com</a>	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222	<a href="mailto:sdabney@kslaw.com">sdabney@kslaw.com</a>	Counsel to KPMG LLP
Kirkpatrick & Lockhart Nicholson Graham LLP	Bill Dimos									<a href="mailto:bdimos@kslaw.com">bdimos@kslaw.com</a>	Counsel to Wilmington Trust Company, as Indenture trustee
	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	212-536-3901	<a href="mailto:efox@kling.com">efox@kling.com</a>	
Klett Rooney Lieber & Schorling	Eric L. Schnabel	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		(302) 552-4200		<a href="mailto:schnabel@klettrooney.com">schnabel@klettrooney.com</a>	Counsel to Entergy
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	DeWitt Brown									<a href="mailto:dbrown@klettrooney.com">dbrown@klettrooney.com</a>	
Kutchin & Rufo, P.C.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	330-497-4020	<a href="mailto:sosimmerman@kwgd.com">sosimmerman@kwgd.com</a>	Counsel to for Millwood, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	155 Federal Street	17th Floor	Boston	MA	02110-1727		617-542-3000	617-542-3001	<a href="mailto:ekutchin@kutchinrufo.com">ekutchin@kutchinrufo.com</a>	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	155 Federal Street	17th Floor	Boston	MA	02110-1727		617-542-3000	617-542-3001	<a href="mailto:knorthrup@kutchinrufo.com">knorthrup@kutchinrufo.com</a>	Counsel to Parlex Corporation
Lambert, Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		<a href="mailto:smcook@lambertleser.com">smcook@lambertleser.com</a>	Counsel to Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	<a href="mailto:erika.ruiz@lw.com">erika.ruiz@lw.com</a>	UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	<a href="mailto:henry.baer@lw.com">henry.baer@lw.com</a>	UCC Professional
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	<a href="mailto:john.weiss@lw.com">john.weiss@lw.com</a>	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	212-751-4864	<a href="mailto:mark.broude@lw.com">mark.broude@lw.com</a>	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	<a href="mailto:michael.riela@lw.com">michael.riela@lw.com</a>	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	<a href="mailto:mitchell.seider@lw.com">mitchell.seider@lw.com</a>	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	610-738-1217	<a href="mailto:mkohayer@aol.com">mkohayer@aol.com</a>	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	520-879-4705	<a href="mailto:rcharles@lrlaw.com">rcharles@lrlaw.com</a>	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	602-734-3824	<a href="mailto:sfreeman@lrlaw.com">sfreeman@lrlaw.com</a>	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	408-434-0507	<a href="mailto:jengland@linear.com">jengland@linear.com</a>	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	512-443-5114	<a href="mailto:austin.bankruptcy@publicans.com">austin.bankruptcy@publicans.com</a>	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	4692215002	<a href="mailto:dallas.bankruptcy@publicans.com">dallas.bankruptcy@publicans.com</a>	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	713-844-3503	<a href="mailto:houston_bankruptcy@publicans.com">houston_bankruptcy@publicans.com</a>	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000		<a href="mailto:gschwed@loeb.com">gschwed@loeb.com</a>	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	212-407-4990	<a href="mailto:whawkins@loeb.com">whawkins@loeb.com</a>	Counsel to Industrial Ceramics Corporation
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603		312-443-1832	312-443-896-6432	<a href="mailto:tbrink@lordbissell.com">tbrink@lordbissell.com</a>	Counsel to Sedgwick Claims Management Services, Inc.
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603		312-443-0370	312-896-6394	<a href="mailto:tmcfadden@lordbissell.com">tmcfadden@lordbissell.com</a>	Counsel to Methode Electronics, Inc.
Lord, Bissel & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-947-8304	212-947-1202	<a href="mailto:kwash@lordbissell.com">kwash@lordbissell.com</a>	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	212-262-7402	<a href="mailto:bnathan@lowenstein.com">bnathan@lowenstein.com</a>	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	<a href="mailto:levee@lowenstein.com">levee@lowenstein.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	<a href="mailto:krosen@lowenstein.com">krosen@lowenstein.com</a>	Counsel to Cerberus Capital Management, L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	<a href="mailto:metkin@lowenstein.com">metkin@lowenstein.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	<a href="mailto:scargill@lowenstein.com">scargill@lowenstein.com</a>	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	<a href="mailto:vdagostino@lowenstein.com">vdagostino@lowenstein.com</a>	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	419-867-8909	<a href="mailto:egc@lydenlaw.com">egc@lydenlaw.com</a>	Counsel to Metro Fibres, Inc.
MacDonald, Illig, Jones & Britton LLP	Richard J. Parks	100 State Street	Suite 700	Erie	PA	16507-1459		814-870-7754	814-454-4647	<a href="mailto:rparks@mijb.com">rparks@mijb.com</a>	Counsel to Ideal Tool Company, Inc.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	303-957-2098	<a href="mailto:jlanden@madisoncap.com">jlanden@madisoncap.com</a>	Representative for Madison Capital Management
Margulies & Levinson, LLP	Jeffrey M. Levinson, Esq. Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	216-514-4936	<a href="mailto:jml@ml-legal.com">jml@ml-legal.com</a> <a href="mailto:lmc@ml-legal.com">lmc@ml-legal.com</a>	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		<a href="mailto:vmastroman@aol.com">vmastroman@aol.com</a>	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	312-245-7467	<a href="mailto:gsantella@masudafunai.com">gsantella@masudafunai.com</a>	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; Hosiden America Corporation and Samtech Corporation
Mayer, Brown, Rowe & Maw LLP	Jeffrey G. Tougas	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	<a href="mailto:jgtougas@mayerbrownrowe.com">jgtougas@mayerbrownrowe.com</a>	Counsel to Bank of America, N.A.
Mayer, Brown, Rowe & Maw LLP	Raniero D'Aversa, Jr.	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	<a href="mailto:rdaversa@mayerbrownrowe.com">rdaversa@mayerbrownrowe.com</a>	Counsel to Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	212-609-6921	<a href="mailto:dadler@mccarter.com">dadler@mccarter.com</a>	Counsel to Ward Products, LLC
McCarthy Tetrault LLP	John J. Salmas Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	416-868-0673	<a href="mailto:jsalmas@mccarthy.ca">jsalmas@mccarthy.ca</a> <a href="mailto:lsalzman@mccarthy.ca">lsalzman@mccarthy.ca</a>	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	212-547-5444	<a href="mailto:jmsullivan@mwe.com">jmsullivan@mwe.com</a>	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	212-547-5444	<a href="mailto:sselbst@mwe.com">sselbst@mwe.com</a>	Counsel to National Semiconductor Corporation
McDonald Hopkins Co., LPA	Jean R. Robertson, Esq.	600 Superior Avenue, East	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	<a href="mailto:jrobertson@mcdonaldhopkins.com">jrobertson@mcdonaldhopkins.com</a>	Counsel to Brush Engineered materials
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	<a href="mailto:sopincar@mcdonaldhopkins.com">sopincar@mcdonaldhopkins.com</a>	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	<a href="mailto:sriley@mcdonaldhopkins.com">sriley@mcdonaldhopkins.com</a>	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	973-622-5314	<a href="mailto:jbernstein@mdmc-law.com">jbernstein@mdmc-law.com</a>	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	804-698-2186	<a href="mailto:egunn@mcguirewoods.com">egunn@mcguirewoods.com</a>	Counsel to Siemens Logistics Assembly Systems, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	<a href="mailto:hkolko@msek.com">hkolko@msek.com</a>	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	<a href="mailto:lpeterson@msek.com">lpeterson@msek.com</a>	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		<a href="mailto:emeyers@mrlaw.net">emeyers@mrlaw.net</a>	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		<a href="mailto:rosenbaum@mrlaw.net">rosenbaum@mrlaw.net</a>	Counsel to Prince George County, Maryland
Michael Cox Michigan Department of Labor and Economic Growth, Worker's Compensation Agency		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		<a href="mailto:miag@michigan.gov">miag@michigan.gov</a>	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	<a href="mailto:miag@michigan.gov">miag@michigan.gov</a>	Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	<a href="mailto:raterinkd@michigan.gov">raterinkd@michigan.gov</a>	Assistant Attorney General for Worker's Compensation Agency
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	<a href="mailto:khopkins@milesstockbridge.com">khopkins@milesstockbridge.com</a>	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	<a href="mailto:trenda@milesstockbridge.com">trenda@milesstockbridge.com</a>	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller Johnson	Thomas P. Sarb Robert D. Wolford	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748 616-831-1726	616-988-1748 616-988-1726	<a href="mailto:sarbt@millerjohnson.com">sarbt@millerjohnson.com</a> <a href="mailto:wolfordr@millerjohnson.com">wolfordr@millerjohnson.com</a>	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	313-496-8453	<a href="mailto:fusco@millercanfield.com">fusco@millercanfield.com</a>	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	313-496-7997	<a href="mailto:greenj@millercanfield.com">greenj@millercanfield.com</a>	Counsel to Wells Operating Partnership, LP
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	617-542-2241	<a href="mailto:pricotta@mintz.com">pricotta@mintz.com</a>	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Stephanie K. Hoos	The Chrysler Center	666 Third Avenue	New York	NY	10017		212-935-3000	212-983-3115	<a href="mailto:skhoos@mintz.com">skhoos@mintz.com</a>	Counsel of Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	630-512-8610	<a href="mailto:Jeff.Ott@molex.com">Jeff.Ott@molex.com</a>	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	212-309-6001	<a href="mailto:agottfried@morganlewis.com">agottfried@morganlewis.com</a>	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	212-309-6001	<a href="mailto:mzelmanovitz@morganlewis.com">mzelmanovitz@morganlewis.com</a>	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	213-612-2501	<a href="mailto:resterkin@morganlewis.com">resterkin@morganlewis.com</a>	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000		<a href="mailto:lberkoff@moritthock.com">lberkoff@moritthock.com</a>	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	917-522-3157	<a href="mailto:mdallago@morrisoncohen.com">mdallago@morrisoncohen.com</a>	Counsel to Blue Cross and Blue Shield of Michigan

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	214-855-7584	<a href="mailto:rurbanik@munsch.com">rurbanik@munsch.com</a> <a href="mailto:jwielebinski@munsch.com">jwielebinski@munsch.com</a> <a href="mailto:drukavina@munsch.com">drukavina@munsch.com</a>	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	616-977-0529	<a href="mailto:sandy@nlsq.com">sandy@nlsq.com</a>	Counsel to Lanker Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	<a href="mailto:Knathan@nathanneuman.com">Knathan@nathanneuman.com</a>	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	866-298-4481	<a href="mailto:lisa.moore2@nationalcity.com">lisa.moore2@nationalcity.com</a>	Vice President and Senior Counsel to National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	803-256-7500	<a href="mailto:george.cauthen@nelsonmullins.com">george.cauthen@nelsonmullins.com</a>	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	<a href="mailto:bbeckworth@nixlawfirm.com">bbeckworth@nixlawfirm.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	<a href="mailto:jangelovich@nixlawfirm.com">jangelovich@nixlawfirm.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	<a href="mailto:susanwhatley@nixlawfirm.com">susanwhatley@nixlawfirm.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Noma Company and General Chemical Performance Products LLC	James Imbriaco	90 East Halsey Road		Parsippany	NJ	07054		973-884-6952	973-515-3244	<a href="mailto:jimbriaco@gentek-global.com">jimbriaco@gentek-global.com</a>	
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876		908-722-0700	908-722-0755	<a href="mailto:eabdelmasieh@nmmlaw.com">eabdelmasieh@nmmlaw.com</a>	Counsel to Rotor Clip Company, Inc.
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	<a href="mailto:dgheiman@jonesday.com">dgheiman@jonesday.com</a>	Counsel to WL, Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	478-746-4488	<a href="mailto:cahope@chapter13macon.com">cahope@chapter13macon.com</a>	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	512-482-8341	<a href="mailto:jay.hurst@oag.state.tx.us">jay.hurst@oag.state.tx.us</a>	Counsel to The Texas Comptroller of Public Accounts
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	978-667-9969	<a href="mailto:michaelz@orbotech.com">michaelz@orbotech.com</a>	Company
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	212-506-5151	<a href="mailto:aenglund@orrick.com">aenglund@orrick.com</a>	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Anthony Princi Esq Thomas L. Kent Esq	666 Fifth Avenue		New York	NY	10103		212-506-5000	212-506-5151	<a href="mailto:aprinci@orrick.com">aprinci@orrick.com</a> <a href="mailto:tkent@orrick.com">tkent@orrick.com</a>	Counsel to Ad Hoc Committee of Trade Claimants
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	415-773-5759	<a href="mailto:fholden@orrick.com">fholden@orrick.com</a>	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	<a href="mailto:jguy@orrick.com">jguy@orrick.com</a>	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Matthew W. Cheney	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	<a href="mailto:mcheney@orrick.com">mcheney@orrick.com</a>	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	<a href="mailto:rwyrton@orrick.com">rwyrton@orrick.com</a>	Counsel to Westwood Associates, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pachulski Stang Ziehl Young Jones & Weintraub LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	302- 652-4400	<a href="mailto:mseidl@pszyjw.com">mseidl@pszyjw.com</a>	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl Young Jones & Weintraub LLP	William P. Weintraub	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	212-561-7777	<a href="mailto:wwintraub@pszyjw.com">wwintraub@pszyjw.com</a>	Counsel for Essex Group, Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	<a href="mailto:ddavis@paulweiss.com">ddavis@paulweiss.com</a>	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	<a href="mailto:emccolm@paulweiss.com">emccolm@paulweiss.com</a>	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	212-373-2136	<a href="mailto:sshimshak@paulweiss.com">sshimshak@paulweiss.com</a>	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		<a href="mailto:housnerp@michigan.gov">housnerp@michigan.gov</a>	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	203-259-0251	<a href="mailto:kmayhew@pepehazard.com">kmayhew@pepehazard.com</a>	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	<a href="mailto:aaronsona@pepperlaw.com">aaronsona@pepperlaw.com</a>	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	<a href="mailto:caseyl@pepperlaw.com">caseyl@pepperlaw.com</a>	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	302-421-8390	<a href="mailto:jaffeh@pepperlaw.com">jaffeh@pepperlaw.com</a>	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	<a href="mailto:lawallf@pepperlaw.com">lawallf@pepperlaw.com</a>	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	<a href="mailto:jmanheimer@pierceatwood.com">jmanheimer@pierceatwood.com</a>	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	<a href="mailto:kcunningham@pierceatwood.com">kcunningham@pierceatwood.com</a>	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	<a href="mailto:karen.dine@pillsburylaw.com">karen.dine@pillsburylaw.com</a>	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	<a href="mailto:margot.erlich@pillsburylaw.com">margot.erlich@pillsburylaw.com</a>	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	7th Floor	Costa Mesa	CA	92626-7122		714-436-6800	714-436-2800	<a href="mailto:mark.houle@pillsburylaw.com">mark.houle@pillsburylaw.com</a>	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	<a href="mailto:richard.epling@pillsburylaw.com">richard.epling@pillsburylaw.com</a>	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	<a href="mailto:robin.spear@pillsburylaw.com">robin.spear@pillsburylaw.com</a>	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pitney Hardin LLP	Ronald S. Beacher	7 Times Square		New York	NY	10036		212-297-5800	212-682-3485	<a href="mailto:rbeacher@pitneyhardin.com">rbeacher@pitneyhardin.com</a>	Counsel to IBJTC Business Credit Corporation
Pitney Hardin LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	973-966-1015	<a href="mailto:rmeth@pitneyhardin.com">rmeth@pitneyhardin.com</a>	Counsel to Marshall E. Campbell Company
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	<a href="mailto:bsmoore@pbnlaw.com">bsmoore@pbnlaw.com</a>	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	<a href="mailto:jsmairo@pbnlaw.com">jsmairo@pbnlaw.com</a>	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	<a href="mailto:jh@previant.com">jh@previant.com</a> <a href="mailto:mgr@previant.com">mgr@previant.com</a>	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	856-840-2740	<a href="mailto:jkp@qad.com">jkp@qad.com</a>	Counsel to QAD, Inc.
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	866-741-2505	<a href="mailto:andrew.herenstein@quadranglegroup.com">andrew.herenstein@quadranglegroup.com</a>	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	866-552-2052	<a href="mailto:patrick.bartels@quadranglegroup.com">patrick.bartels@quadranglegroup.com</a>	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	<a href="mailto:harris@quarles.com">harris@quarles.com</a>	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	520-770-2203	<a href="mailto:knye@quarles.com">knye@quarles.com</a>	Counsel to Offshore International, Inc.; Maquillas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	<a href="mailto:sgoldber@quarles.com">sgoldber@quarles.com</a>	Counsel to Semiconductor Components Industries, Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	212-521-5450	<a href="mailto:elazarou@reedsmith.com">elazarou@reedsmith.com</a>	Counsel to General Electric Capital Corporation, Strategic Asset Finance
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102		973-621-3200	973-621-3199	<a href="mailto:norton@reedsmith.com">norton@reedsmith.com</a>	Counsel to Jason Incorporated, Sackner Products Division
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	206-389-1708	<a href="mailto:jshickich@riddellwilliams.com">jshickich@riddellwilliams.com</a>	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	312-726-0647	<a href="mailto:jcrotty@rieckcrotty.com">jcrotty@rieckcrotty.com</a>	Counsel to Mary P. O'Neill and Liam P. O'Neill
Rierner & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	617-880-3456	<a href="mailto:msscott@riernerlaw.com">msscott@riernerlaw.com</a>	Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	<a href="mailto:holly@regencap.com">holly@regencap.com</a>	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	<a href="mailto:amathews@robinsonlaw.com">amathews@robinsonlaw.com</a>	Counsel to Blue Cross Blue Shield of South Carolina
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	<a href="mailto:gregory.kaden@ropesgray.com">gregory.kaden@ropesgray.com</a>	Attorneys for D-J, Inc.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	212-841-5725	<a href="mailto:marc.hirschfield@ropesgray.com">marc.hirschfield@ropesgray.com</a>	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600		<a href="mailto:tslome@rsmlp.com">tslome@rsmlp.com</a>	Counsel to JAE Electronics, Inc.
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	212-825-9414	<a href="mailto:rtrack@msn.com">rtrack@msn.com</a>	Counsel to Russell Reynolds Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman, Arlene N. Gelman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	<a href="mailto:cschulman@sachnoff.com">cschulman@sachnoff.com</a> <a href="mailto:agelman@sachnoff.com">agelman@sachnoff.com</a>	Counsel to Infineon Technologies North America Corporation
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	<a href="mailto:cbelmonte@sabb.com">cbelmonte@sabb.com</a>	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	<a href="mailto:pbosswick@sabb.com">pbosswick@sabb.com</a>	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		<a href="mailto:dweiner@schaferandweiner.com">dweiner@schaferandweiner.com</a>	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		<a href="mailto:hborin@schaferandweiner.com">hborin@schaferandweiner.com</a>	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		<a href="mailto:mnewman@schaferandweiner.com">mnewman@schaferandweiner.com</a>	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		<a href="mailto:rheilman@schaferandweiner.com">rheilman@schaferandweiner.com</a>	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Michael Yetnikoff	623 Fifth Avenue	28th Floor	New York	NY	10022		212-753-5000	212-753-5044	<a href="mailto:myetnikoff@schiffhardin.com">myetnikoff@schiffhardin.com</a>	Counsel to Means Industries



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	610-667-7706	<a href="mailto:myarnoff@sbclasslaw.com">myarnoff@sbclasslaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	<a href="mailto:shandler@sbclasslaw.com">shandler@sbclasslaw.com</a>	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	212-593-5955	<a href="mailto:james.bentley@srz.com">james.bentley@srz.com</a>	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	<a href="mailto:michael.cook@srz.com">michael.cook@srz.com</a>	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Sabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	<a href="mailto:carol.weiner.levy@srz.com">carol.weiner.levy@srz.com</a>	Counsel to D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	404-892-7056	<a href="mailto:pbaisier@seyfarth.com">pbaisier@seyfarth.com</a>	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk, Esq.	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801		212-218-5500	212-218-5526	<a href="mailto:rdremluk@seyfarth.com">rdremluk@seyfarth.com</a>	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	617-946-4801	<a href="mailto:whanlon@seyfarth.com">whanlon@seyfarth.com</a>	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	603-627-8121	<a href="mailto:bharwood@sheehan.com">bharwood@sheehan.com</a>	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	248-358-2740	<a href="mailto:lawtoll@comcast.net">lawtoll@comcast.net</a>	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	<a href="mailto:ewaters@sheppardmullin.com">ewaters@sheppardmullin.com</a>	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	<a href="mailto:msternstein@sheppardmullin.com">msternstein@sheppardmullin.com</a>	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	<a href="mailto:tcohen@sheppardmullin.com">tcohen@sheppardmullin.com</a>	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	<a href="mailto:twardle@sheppardmullin.com">twardle@sheppardmullin.com</a>	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	225-757-7674	<a href="mailto:rthibeaux@shergarner.com">rthibeaux@shergarner.com</a>	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	504-299-2300	<a href="mailto:rthibeaux@shergarner.com">rthibeaux@shergarner.com</a>	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5811	860-251-5218	<a href="mailto:bankruptcy@goodwin.com">bankruptcy@goodwin.com</a>	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	<a href="mailto:asherman@sillscummis.com">asherman@sillscummis.com</a>	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	<a href="mailto:jzackin@sillscummis.com">jzackin@sillscummis.com</a>	Counsel to Hewlett-Packard Financial Services Company
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	203-542-4100	<a href="mailto:cfortgang@silverpointcapital.com">cfortgang@silverpointcapital.com</a>	Counsel to Silver Point Capital, L.P.
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	404-815-3509	<a href="mailto:bellis-monro@sgrlaw.com">bellis-monro@sgrlaw.com</a>	Counsel to Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	3026528405	<a href="mailto:kmiller@skfdelaware.com">kmiller@skfdelaware.com</a>	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	<a href="mailto:fyates@sonnenschein.com">fyates@sonnenschein.com</a>	Counsel to Molex, Inc. and INA USA, Inc.
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	<a href="mailto:richards@sonnenschein.com">richards@sonnenschein.com</a>	Counsel to Molex, Inc. and INA USA, Inc.
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656		201-930-7483		<a href="mailto:lloyd.sarakin@am.sony.com">lloyd.sarakin@am.sony.com</a>	Counsel to Sony Electronics, Inc.
Sotiroff & Abramczyk, P.C.	Robert M. Goldi	30400 Telegraph Road	Suite 444	Bingham Farms	MI	48025		248-642-6000	248-642-9001	<a href="mailto:rgoldi@sotablaw.com">rgoldi@sotablaw.com</a>	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	<a href="mailto:emarcks@ssd.com">emarcks@ssd.com</a>	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.



COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Squire, Sanders & Dempsey L.L.P.	Penn Ayers Butler	600 Hansen Way		Palo Alto	CA	94304		650-856-6500	650-843-8777	<a href="mailto:pabutler@ssd.com">pabutler@ssd.com</a>	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	213-897-2802	<a href="mailto:sarah.morrison@doj.ca.gov">sarah.morrison@doj.ca.gov</a>	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	313-456-2201	<a href="mailto:hwangr@michigan.gov">hwangr@michigan.gov</a>	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	502-245-0542	<a href="mailto:jmbaumann@steeltechnologies.com">jmbaumann@steeltechnologies.com</a>	Counsel to Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	<a href="mailto:rkidd@srcm-law.com">rkidd@srcm-law.com</a>	Counsel to Excel Global Logistics, Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	<a href="mailto:shapiro@steinbergshapiro.com">shapiro@steinbergshapiro.com</a>	Counsel to Bing Metals Group, Inc.; Central Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-3922100	609-392-7956	<a href="mailto:jposta@sternslaw.com">jposta@sternslaw.com</a>	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	212-319-8505	<a href="mailto:cs@stevenslee.com">cs@stevenslee.com</a> <a href="mailto:cp@stevenslee.com">cp@stevenslee.com</a>	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. Electronix, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	816-691-3495	<a href="mailto:mshaiken@stinsonmoheck.com">mshaiken@stinsonmoheck.com</a>	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	<a href="mailto:madison.cashman@stites.com">madison.cashman@stites.com</a>	Counsel to Setech, Inc.
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	<a href="mailto:robert.goodrich@stites.com">robert.goodrich@stites.com</a>	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448	502-779-8274	<a href="mailto:wbeard@stites.com">wbeard@stites.com</a>	Counsel to WAKO Electronics (USA), Inc. and Ambrake Corporation
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	<a href="mailto:khansen@stroock.com">khansen@stroock.com</a>	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007		202-424-7500	202-424-7645	<a href="mailto:rsteinwurtzel@swidlaw.com">rsteinwurtzel@swidlaw.com</a>	Attorneys for Sanders Lead Co., Inc.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838		<a href="mailto:ferrell@taftlaw.com">ferrell@taftlaw.com</a>	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	513-381-0205	<a href="mailto:miller@taftlaw.com">miller@taftlaw.com</a>	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	<a href="mailto:marvin.clements@state.tn.us">marvin.clements@state.tn.us</a>	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	408-998-4895	<a href="mailto:ddraper@terra-law.com">ddraper@terra-law.com</a>	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	212-912-7751	<a href="mailto:jforstot@tpw.com">jforstot@tpw.com</a>	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	<a href="mailto:lcurcio@tpw.com">lcurcio@tpw.com</a>	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	<a href="mailto:niizeki.tetsuhiro@furukawa.co.jp">niizeki.tetsuhiro@furukawa.co.jp</a>	Legal Department of The Furukawa Electric Co., Ltd.
The Timpken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	1-330-471-4388	<a href="mailto:robert.morris@timken.com">robert.morris@timken.com</a>	Representative for Timken Corporation
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	212-603-2001	<a href="mailto:dlowenthal@thelenreid.com">dlowenthal@thelenreid.com</a>	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	713-654-1871	<a href="mailto:rhett.cambell@tklaw.com">rhett.cambell@tklaw.com</a>	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	214-999-9139	<a href="mailto:ira.herman@tklaw.com">ira.herman@tklaw.com</a>	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	214-969-1609	<a href="mailto:john.brannon@tklaw.com">john.brannon@tklaw.com</a>	Counsel to Victory Packaging
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	210-344-6460	<a href="mailto:ephillips@thurman-phillips.com">ephillips@thurman-phillips.com</a>	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400		<a href="mailto:jlevi@toddievi.com">jlevi@toddievi.com</a>	Counsel to Bank of Lincolnwood
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119		212-594-5000	212-967-4258	<a href="mailto:altogut@teamtogut.com">altogut@teamtogut.com</a>	Conflicts counsel to Debtors
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	<a href="mailto:wilson@tylercooper.com">wilson@tylercooper.com</a>	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	<a href="mailto:hazamboni@underbergkessler.com">hzamboni@underbergkessler.com</a>	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	<a href="mailto:mkilgore@UP.com">mkilgore@UP.com</a>	Counsel to Union Pacific Railroad Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222		412-562-2549	412-562-2429	<a href="mailto:djury@steelworkers-usw.org">djury@steelworkers-usw.org</a>	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 353	Grand Rapids	MI	49501-0352		616-336-6827	616-336-7000	<a href="mailto:msmcclwee@varnumlaw.com">msmcclwee@varnumlaw.com</a>	Counsel to Furukawa Electric North America APD
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008		614-464-6422	614-719-8676	<a href="mailto:rsidman@vssp.com">rsidman@vssp.com</a>	
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	614-719-4663	<a href="mailto:ts Cobb@vssp.com">ts Cobb@vssp.com</a>	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	<a href="mailto:EKleinhaus@wlrk.com">EKleinhaus@wlrk.com</a>	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	<a href="mailto:RGMason@wlrk.com">RGMason@wlrk.com</a>	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	<a href="mailto:david.lemke@wallerlaw.com">david.lemke@wallerlaw.com</a>	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	<a href="mailto:robert.welhoelter@wallerlaw.com">robert.welhoelter@wallerlaw.com</a>	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158		<a href="mailto:growsb@wnj.com">growsb@wnj.com</a>	Counsel to Behr Industries Corp.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	<a href="mailto:gtoering@wnj.com">gtoering@wnj.com</a>	Counsel to Robert Bosch Corporation
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	248-603-9631	<a href="mailto:mcruse@wnj.com">mcruse@wnj.com</a>	Counsel to Compuware Corporation
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	<a href="mailto:mwarner@warnerstevens.com">mwarner@warnerstevens.com</a>	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	<a href="mailto:lekval@wglp.com">lekval@wglp.com</a>	Counsel to Toshiba America Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	310-203-8110	<a href="mailto:aordubegian@weineisen.com">aordubegian@weineisen.com</a>	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	614-222-2193	<a href="mailto:gpeters@weltman.com">gpeters@weltman.com</a>	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		<a href="mailto:skurtz@ny.whitecase.com">skurtz@ny.whitecase.com</a> <a href="mailto:guzzi@whitecase.com">guzzi@whitecase.com</a> <a href="mailto:dbaumstein@ny.whitecase.com">dbaumstein@ny.whitecase.com</a>	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	<a href="mailto:tlauria@whitecase.com">tlauria@whitecase.com</a> <a href="mailto:featon@miami.whitecase.com">featon@miami.whitecase.com</a>	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	<a href="mailto:barold@whdlaw.com">barold@whdlaw.com</a>	Counsel to Schunk Graphite Technology
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701		512-370-2800	512-370-2850	<a href="mailto:bspears@winstead.com">bspears@winstead.com</a>	Counsel to National Instruments Corporation
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	<a href="mailto:mfarquhar@winstead.com">mfarquhar@winstead.com</a>	Counsel to National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	<a href="mailto:mwinthrop@winthropcouchot.com">mwinthrop@winthropcouchot.com</a>	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	<a href="mailto:sokeefe@winthropcouchot.com">sokeefe@winthropcouchot.com</a>	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	<a href="mailto:lpinto@wcsr.com">lpinto@wcsr.com</a>	Counsel to Armacell

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	<a href="mailto:pjanovsky@zeklaw.com">pjanovsky@zeklaw.com</a>	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	<a href="mailto:skrause@zeklaw.com">skrause@zeklaw.com</a>	Counsel to Toyota Tsusho America, Inc.

## **EXHIBIT C**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Akebono Corporation (North America)	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
APS Clearing, Inc.	Andy Leinhoff	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
APS Clearing, Inc.	Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kirkland & Ellis LLP	Geoffrey A. Richards	200 East Randolph Drive		Chicago	IL	60601	312-861-2000	Counsel to Lunt Manufacturing Company
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL. Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Traub, Bonaquist & Fox LLP	Maura I. Russell Wendy G. Marcari	655 Third Avenue	21st Floor	New York	NY	10017	212-476-4770	Counsel to SPCP Group LLC
WL Ross & Co., LLC	Oscar Iglesias	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

## **EXHIBIT D**

**Presentment Date and Time: January 5, 2007 at 4:00 p.m.**  
**Objection Deadline: January 5, 2007 at 2:00 p.m.**

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF PRESENTMENT OF ORDER UNDER 11 U.S.C. §§ 327(e) AND 1107(b)  
AND FED. R. BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND RETENTION  
OF WILMER CUTLER PICKERING HALE AND DORR LLP AS SPECIAL  
COUNSEL TO DELPHI NUNC PRO TUNC TO NOVEMBER 1, 2006



PLEASE TAKE NOTICE that on December 26, 2006, Delphi Corporation ("Delphi"), debtor and debtor-in-possession in the above-captioned cases, filed the Supplemental Application For Order Under 11 U.S.C. §§ 327(e) And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Wilmer Cutler Pickering Hale And Dorr LLP As Special Counsel To Delphi Nunc Pro Tunc To November 1, 2006 (the "Supplemental Application," attached to this notice as Exhibit A).

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Supplemental Application will be held on January 12, 2007 at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Supplemental Application are timely filed, served, and received, the order filed with the Supplemental Application and attached to this notice as Exhibit B will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on January 5, 2007 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Supplemental Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing

Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006, as amended (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Brian Resnick), (v) counsel for the Official Committee Of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) Wilmer Cutler Pickering Hale & Dorr LLP, 399 Park Avenue, New York, New York 10022 (Att'n: Knute J. Salhus), (vii) counsel for the Official Committee Of Equity Security Holders, Fried Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004

(Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **2:00 p.m.**

**(Prevailing Eastern Time) on January 5, 2007** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Amended Eighth Supplemental Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Supplemental Application are timely filed and served in accordance with the procedures set forth herein and in the Amended Eighth Supplemental Case Management Order, the Bankruptcy Court may enter an order granting the Supplemental Application **without further notice**.

Dated: New York, New York  
December 26, 2006

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 9331)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

SUPPLEMENTAL APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(e) AND 1107(b)  
AND FED. R. BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND RETENTION OF  
WILMER CUTLER PICKERING HALE AND DORR LLP AS SPECIAL COUNSEL  
TO DELPHI NUNC PRO TUNC TO NOVEMBER 1, 2006

("WCPHD SUPPLEMENTAL RETENTION APPLICATION")

Delphi Corporation ("Delphi") hereby submits this supplemental retention application (the "Supplemental Retention Application") for an order under 11 U.S.C. §§ 327(e) and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Wilmer Cutler Pickering Hale and Dorr LLP ("WCPHD") as special counsel to Delphi in connection with the preparation and filing of Delphi's annual report, executive compensation, and related disclosure matters, nunc pro tunc to November 1, 2006. In support of this Application, Delphi submits the Declaration of Knute J. Salhus, sworn to December 22, 2006 (the "Salhus Declaration"). In further support of this Supplemental Retention Application, Delphi respectfully represents as follows:

## Background

### A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi and certain of its U.S. subsidiaries and affiliates (the "Affiliate Debtors" and together with Delphi, the "Debtors")<sup>1</sup>, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtors' chapter 11 cases.

2. No trustee or examiner has been appointed in the Debtors' cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders.

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

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<sup>1</sup> In addition to Delphi, the following entities are debtors in these related cases: ASEC Manufacturing General Partnership, ASEC Sales General Partnership, Aspire, Inc., Delco Electronics Overseas Corporation, Delphi Automotive Systems (Holding), Inc., Delphi Automotive Systems Global (Holding), Inc., Delphi Automotive Systems Human Resources LLC, Delphi Automotive Systems International, Inc., Delphi Automotive Systems Korea, Inc., Delphi Automotive Systems LLC, Delphi Automotive Systems Overseas Corporation, Delphi Automotive Systems Risk Management Corp., Delphi Automotive Systems Services LLC, Delphi Automotive Systems Tennessee, Inc., Delphi Automotive Systems Thailand, Inc., Delphi China LLC, Delphi Connection Systems, Delphi Diesel Systems Corp., Delphi Electronics (Holding) LLC, Delphi Foreign Sales Corporation, Delphi Integrated Service Solutions, Inc., Delphi International Holdings Corp., Delphi International Services, Inc., Delphi Liquidation Holding Company, Delphi LLC, Delphi Mechatronic Systems, Inc., Delphi Medical Systems Colorado Corporation, Delphi Medical Systems Corporation, Delphi Medical Systems Texas Corporation, Delphi NY Holdings Corporation, Delphi Services Holding Corporation, Delphi Technologies, Inc., DREAL, Inc., Environmental Catalysts, LLC, Exhaust Systems Corporation, Packard Hughes Interconnect Company, Specialty Electronics, Inc., and Specialty Electronics International Ltd.

4. The statutory predicates for the relief requested herein are sections 327(e) and 1107(b) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2005 had global 2005 net sales of approximately \$26.9 billion and global assets of approximately \$17.0 billion.<sup>2</sup> At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive

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<sup>2</sup> The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.<sup>3</sup> Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion.

9. The Debtors believe that the Company's financial performance has deteriorated because of (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major unions and GM had not progressed sufficiently by the end of the third quarter of

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<sup>3</sup> Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of its transformation plan. The Company believes that this plan will enable it to return to stable, profitable business operations and allow the Debtors to emerge from these chapter 11 cases in the first half of 2007. To complete their restructuring process, the Debtors must focus on five key areas. First, Delphi must modify its labor agreements to create a competitive arena in which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint. Finally, the Debtors must devise a workable solution to their current pension situation.

12. On December 18, 2006, the Debtors reached another milestone in their chapter 11 cases when they announced their acceptance of a proposal for an equity purchase and commitment agreement (the "Equity Purchase and Commitment Agreement") with affiliates of Appaloosa Management L.P., Cerberus Capital Management, L.P., and Harbinger Capital Partners Master Fund I, Ltd., as well as Merrill Lynch & Co. and UBS Securities LLC (collectively, the "Plan Investors"). Under the Equity Purchase and Commitment Agreement, the Plan Investors agreed to invest up to \$3.4 billion in preferred and common equity in the



reorganized Delphi to support the Debtors' transformation plan and its Plan Framework Support Agreement (as defined below). The Equity Purchase and Commitment Agreement is subject to the completion of due diligence, satisfaction or waiver of numerous other conditions (including Delphi's achievement of consensual agreements with its U.S. labor unions and GM), and the non-exercise by either Delphi or the Plan Investors of certain termination rights.

13. Also, on December 18, 2006, in further support of its transformation plan, the Company announced that it had entered into a plan framework support agreement (the "Plan Framework Support Agreement") with the Plan Investors and GM. The Plan Framework Support Agreement outlines certain proposed terms of the Debtors' anticipated plan of reorganization, including the distributions to be made to creditors and shareholders, the treatment of GM's claims, the resolution of certain pension funding issues, and the corporate governance of the reorganized Debtors. The Plan Framework Support Agreement as well as the economics and structure of the plan framework itself are expressly conditioned on the Debtors' reaching consensual agreements with their U.S. labor unions and GM. Contemporaneously with the issuance of these announcements on December 18, 2006, the Debtors sought authorization and approval of the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement, which is scheduled to be heard by the Court on January 11, 2007 (Docket No. 6179). Although much remains to be accomplished in the Debtors' reorganization cases, the Debtors and their stakeholders are together navigating a course that should lead to a consensual resolution with their U.S. labor unions and GM while providing an acceptable financial recovery framework for the Debtors' stakeholders.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-

positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

#### Relief Requested

15. By this Supplemental Retention Application, Delphi seeks to employ and retain WCPHD, as special counsel in connection with the preparation and filing of Delphi's annual report, executive compensation, and related disclosure matters, effective as of November 1, 2006. Accordingly, Delphi respectfully requests entry of an order under sections 327(e) of the Bankruptcy Code authorizing the employment and retention of WCPHD as special counsel in accordance with the terms set forth in this Supplemental Retention Application, the Salhus Declaration, the engagement letter dated November 1, 2006 (the "Supplemental Engagement Letter")<sup>4</sup>, and any applicable order of this Court.

#### Overview

16. As previously disclosed by the Company, since 2004 the Securities and Exchange Commission (the "SEC") and other authorities have been investigating Delphi's accounting and adequacy of disclosures for a number of transactions (the "SEC Investigation"). The Audit Committee of the Company's Board of Directors (the "Audit Committee") undertook the task of examining the circumstances giving rise to the SEC Investigation and ensuring that appropriate actions were taken with respect thereto, including disciplinary actions against certain employees and communicating and cooperating fully with the SEC and other government authorities. In connection with this matter, Delphi retained WCPHD to represent the Audit

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<sup>4</sup> Both the original engagement letter and the Supplemental Engagement Letter are annexed, respectively, to the Salhus Declaration as Exhibits 1 and 2 thereto.

Committee for these purposes under the terms of that certain engagement letter dated August 24, 2004 (the "Original Engagement Letter"). The Audit Committee selected WCPHD as its special regulatory counsel because of the firm's reputation and extensive experience and knowledge, and in particular, its national reputation and recognized expertise in the field of securities law.

17. As a result of the filing of these chapter 11 cases, on November 9, 2005, the Debtors applied to this Court for authority to continue the retention of WCPHD. See Debtors' Application For Entry Of Order Under 11 U.S.C. §§ 327(e) And 1107(b) Authorizing Employment And Retention Of Wilmer Cutler Pickering Hale And Dorr LLP As Special Regulatory Counsel (Docket No. 999) (the "Retention Application"). On December 2, 2005, the Court authorized this retention and entered the Order Under 11 U.S.C. §§ 327(e) And 1107(b) Authorizing Employment And Retention Of Wilmer Cutler Pickering Hale And Dorr LLP As Special Regulatory Counsel (Docket No. 1430).

18. In connection with the SEC Investigation, on October 30, 2006, the SEC commenced and simultaneously settled with Delphi a lawsuit alleging violations of federal securities laws. As set forth in further detail in the Debtors' Motion For Order Authorizing Entry Into Settlement With The Securities And Exchange Commission Delphi filed with this Court on November 10, 2006 (Docket No. 5520), Delphi, with WCPHD's assistance, negotiated that settlement with the SEC. WCPHD continues to serve as special regulatory counsel for the Audit Committee.

19. Subsequently, Delphi elected to expand WCPHD's retention to include the provision of legal advice in connection with Delphi's annual report, executive compensation, and related disclosure matters, as described in the Supplemental Engagement Letter. Delphi believes that WCPHD is both well-qualified and uniquely able to provide legal services in

connection with the matters described in the Supplemental Engagement Letter and Delphi further believes that WCPHD will provide the most effective and efficient representation available to it.

20. Delphi submits that WCPHD's proposed retention meets all the prerequisites for retention as special counsel under section 327(e) of the Bankruptcy Code, which permits a debtor-in-possession, with court approval, to employ counsel that has represented such debtor prior to the commencement of its chapter 11 case, for a "specified special purpose" if such employment is in the best interest of that entity. Pursuant to the Retention Application, WCPHD is presently employed as special regulatory counsel to the Audit Committee. WCPHD is not the proposed bankruptcy counsel in these chapter 11 cases. Accordingly, for purposes of obtaining the Court's approval of the present Supplemental Retention Application, section 327(e) does not require that WCPHD and its attorneys be "disinterested persons" as defined in section 101(14) of the Bankruptcy Code. Rather, section 327(e) instead requires that WCPHD not represent or hold any interest adverse to Delphi or its estates with respect to the matters on which WCPHD is to be employed herein. As discussed below, the employment of WCPHD to provide the aforementioned legal advice to Delphi is in Delphi's and its estates' best interests and WCPHD does not represent or hold any interest adverse to Delphi or its estates with respect to the matters on which WCPHD is to be employed herein.

**The Employment Of WCPHD  
Is In The Best Interests Of The Estates**

21. WCPHD will serve as special counsel to Delphi in connection with the preparation and filing of Delphi's annual report, executive compensation, and related disclosure matters. WCPHD has performed regulatory work prior to, and since, the petition date and is therefore familiar with Delphi's businesses and operations and certain regulatory issues affecting the Company.

22. WCPHD is a full-service, international law firm of more than 1,100 attorneys with offices in Washington, D.C., New York, New York, and 11 other locations worldwide. WCPHD provides legal services in many practice areas, including corporate, securities, trial and appellate litigation, regulatory, intellectual property, banking, tax, employee benefits, and international trade. Most importantly for present purposes, WCPHD has extensive experience in securities law and regulatory matters. Accordingly, Delphi believes that WCPHD is well-qualified to serve as special counsel in these chapter 11 cases in an efficient and effective manner.

23. Furthermore, Delphi believes that the employment of WCPHD will enhance and will not duplicate the efforts of the other retained professionals in these chapter 11 cases. Delphi understands that WCPHD will work with the other professionals retained by the Debtors to avoid any such duplication.

Services To Be Rendered By WCPHD

24. As set forth in the Salhus Declaration and the Supplemental Engagement Letter annexed thereto, Delphi wishes to engage WCPHD to provide legal services in connection with the preparation and filing of Delphi's annual report, executive compensation, and related disclosure matters. Delphi anticipates that such services will include the following:

- (a) reviewing documents and preparing materials for Delphi's annual report;
- (b) advising Delphi on matters related to executive compensation and related disclosure matters; and
- (c) performing the full range of services normally associated with matters such as those identified above, as special counsel, which WCPHD is in a position to provide.

25. WCPHD has indicated its desire and willingness to represent Delphi as set forth herein and to render the necessary professional services as special counsel.

26. Delphi or any of its Affiliated Debtors may request that WCPHD undertake specific matters beyond the scope of the responsibilities set forth above. Should WCPHD agree in its discretion to undertake any such matter, Delphi, or its Affiliated Debtors, as applicable, shall seek further order of this Court.

WCPHD's Connections To Parties-In-Interest

27. As required by Bankruptcy Rule 2014(a), the Salhus Declaration filed in support of this Supplemental Retention Application sets forth information concerning WCPHD's connections with Delphi, its Affiliated Debtors, and certain other parties-in-interest in these chapter 11 cases. To the best of Delphi's knowledge, and based on the information in the attached Salhus Declaration, neither WCPHD nor any of its partners, junior partners, counsel, or associates holds or represents any interest adverse to Delphi or its estates with respect to the matters on which WCPHD is to be employed.

28. As set forth in the Salhus Declaration, WCPHD has in the past represented, currently represents, and likely in the future will represent certain creditors and other parties-in-interest herein in matters unrelated to Delphi, its Affiliated Debtors, or their chapter 11 cases. WCPHD does not believe that the foregoing raises any actual or potential conflict of interest of WCPHD relating to its engagement as special counsel in these chapter 11 cases, but such connections are disclosed out of an abundance of caution. The Debtors understand that, to vitiate any actual or potential conflicts of interest, WCPHD will not assist the Debtors in connection with their analysis, negotiations, and litigation, if any, with parties with whom WCPHD has existing client relationships, and that Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden") (or other counsel if Skadden has a conflict), instead, will handle these tasks.

Professional Compensation

29. WCPHD intends to apply to this Court for compensation and reimbursement of expenses in accordance with sections 330(a) and 331 of the Bankruptcy Code, the Bankruptcy Rules, applicable guidelines established by the U.S. Trustee, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District Of New York (the "Local Rules"), and orders of this Court. WCPHD acknowledges that all compensation will be subject to this Court's final review and approval, following notice and opportunity for a hearing.

30. Subject to the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the guidelines established by the U.S. Trustee, the Local Rules, and orders of this Court, Delphi and WCPHD have agreed to the following compensation arrangement. Two WCPHD attorneys will be responsible for the services described in the Supplemental Engagement Letter and their respective hourly rates are as follows<sup>5</sup>:

Knute Salhus – Partner	\$625
Jennifer Zepralka - Associate	\$390

These hourly rates will remain in effect through March 31, 2007. After such date if the project is still ongoing, WCPHD may request an adjustment in professional rates billed for these matters to reflect the regular hourly rates charged to its other clients at that time. Prior to any adjustment, WCPHD will contact Delphi to discuss any requested rate adjustment and obtain written approval from Delphi of any proposed adjustment. WCPHD and Delphi agree that WCPHD's hourly billing rates include all overhead and internal charges associated with WCPHD's practice

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<sup>5</sup> In the event others from WCPHD become necessary to assist Delphi on this matter, WCPHD will obtain written permission from Delphi before engaging those individuals. WCPHD understands that no fees will be paid for work performed by other individuals prior to obtaining Delphi's written permission.

and Delphi's billing instructions and limitations are incorporated by reference into the Supplemental Engagement Letter and are attached thereto.

31. Furthermore, Delphi's in-house counsel will be fully engaged on the matters for which WCPHD is being retained pursuant to this Supplemental Retention Application. Accordingly, WCPHD and Delphi agree that before WCPHD's team undertakes an in-depth research project, or any other significant project, WCPHD will first obtain Delphi's consent as Delphi may choose to handle such project internally using its own resources.

32. No arrangement is proposed between WCPHD and Delphi for compensation to be paid in these chapter 11 cases other than as set forth above and in the Salhus Declaration.

#### Conclusion

33. For the foregoing reasons, Delphi submits that the employment of WCPHD as special counsel on the terms set forth herein is in its and its estates' best interest.

#### Notice

34. Notice of this Application has been provided in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006 (Docket No. 5418). In light of the nature of the relief requested, Delphi submits that no other or further notice is necessary.

#### Memorandum Of Law

35. Because the legal points and authorities upon which this Supplemental Retention Application relies are incorporated herein, Delphi respectfully requests that the requirement of the service and filing of a separate memorandum of law under Rule 9013-1(b) of the Local Rules be deemed satisfied.



WHEREFORE, Delphi respectfully requests that this Court enter an order (a) authorizing Delphi to employ and retain WCPHD as its special counsel to perform the services set forth herein, and (b) granting Delphi such other and further relief as is just.

Dated: New York, New York  
December 26, 2006

DELPHI CORPORATION, as Debtor and Debtor-in-possession

By: /s/ Marjorie Harris Loeb  
Name: Marjorie Harris Loeb  
Title: Assistant General Counsel and  
Corporate Secretary

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:
In re	: Chapter 11
	:
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
	:
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ORDER UNDER 11 U.S.C. §§ 327(e) AND 1107(b) AUTHORIZING  
EMPLOYMENT AND RETENTION OF WILMER CUTLER  
PICKERING HALE AND DORR LLP AS SPECIAL COUNSEL

Upon the supplemental retention application, dated December 26, 2006 (the "Supplemental Retention Application"), of Delphi Corporation ("Delphi"), for an order (the "Order") under 11 U.S.C. §§ 327(e) and 1107(b) and Fed. R. Bankr. P. 2014 and 2016 authorizing the employment and retention of Wilmer Cutler Pickering Hale and Dorr LLP ("WCPHD") to act as special counsel to Delphi; and upon the Supplemental Declaration And Disclosure Statement Of Knute J. Salhus, sworn to December 22, 2006 in support of the Supplemental Retention Application; and this Court having determined that the relief requested in the Supplemental Retention Application is in the best interests of Delphi, its estates, its creditors, and other parties-in-interest, and it appearing that proper and adequate notice has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Supplemental Retention Application is GRANTED.
2. Delphi's retention and employment of WCPHD to act as special counsel, pursuant to the Supplemental Retention Application, is approved under sections 327(e) and

1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended and in effect on October 8, 2005 (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), with approval of such employment being effective as of November 1, 2006.

3. WCPHD shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.

4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

5. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Supplemental Retention Application.

Dated: New York, New York  
\_\_\_\_\_, 2007

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UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)  
(Jointly Administered)

**SUPPLEMENTAL DECLARATION AND DISCLOSURE STATEMENT OF KNUTE J.  
SALHUS SUPPLEMENTING THE NOVEMBER 9, 2005 DECLARATION OF  
CHARLES DAVIDOW IN SUPPORT OF ORDER AUTHORIZING  
EMPLOYMENT AND RETENTION OF WILMER CUTLER  
PICKERING HALE AND DORR LLP AS SPECIAL COUNSEL**

I, Knute J. Salhus, Esquire, declare under penalty of perjury as follows:

1. I am a partner in the law firm of Wilmer Cutler Pickering Hale and Dorr LLP  
("WCPHD"), which maintains offices in New York, New York, among other places. The name,  
address, and telephone number for WCPHD are as follows:

Wilmer Cutler Pickering Hale and Dorr LLP  
399 Park Avenue  
New York, New York 10022  
Telephone: (212) 230-8800  
Facsimile: (212) 230-8888

2. I am a member in good standing of the bar of the State of New York.

3. I submit this Declaration, pursuant to Rule 2014 of the Federal Rule Bankruptcy  
Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Bankruptcy Rules for this  
Court (the "Local Rules"), in connection with the application of Delphi Corporation ("Delphi" or  
the "Company") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession  
in the above-captioned cases (collectively, the "Debtors"), for an order, pursuant to sections  
327(e) and 1107(a)(1) of Title 11, United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy  
Code"), authorizing the retention and employment of WCPHD as special counsel to Delphi in

connection with the preparation and filing of Delphi's annual report, executive compensation, and related disclosure matters, nunc pro tunc to November 1, 2006 (the "Application").<sup>1</sup> This Declaration shall also constitute WCPHD's disclosure of compensation required by Bankruptcy Rule 2016(b), Local Rule 2016-1, and section 329 of the Bankruptcy Code.

4. I am authorized to make this Declaration on WCPHD's behalf and, unless otherwise stated, I have personal knowledge of the facts set forth herein. Certain disclosures herein relate to matters within the knowledge of other attorneys at WCPHD and are based on information provided by them.

#### **WCPHD's Retention and Representation**

5. Since 2004, as previously disclosed by the Company, the Securities and Exchange Commission (the "SEC") and other authorities have been investigating Delphi's accounting and adequacy of disclosures for a number of transactions (the "SEC Investigation"). The Audit Committee undertook to examine the circumstances giving rise to the SEC Investigation and to take appropriate actions with respect thereto, including disciplinary actions and communicating with the SEC and other authorities. The Company retained WCPHD to represent the Audit Committee for these purposes under the terms of the engagement letter dated August 24, 2004 (the "Original Engagement Letter," attached hereto as Exhibit 1). On November 9, 2005, the Debtors submitted a Retention Application for authorization to employ and retain WCPHD as special regulatory counsel for the Audit Committee. The Court entered an order granting that Application on December 2, 2005. On October 30, 2006, the SEC commenced and

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

simultaneously settled with the Company a lawsuit alleging violations of federal securities laws. WCPHD continues to serve as special regulatory counsel for the Audit Committee.

6. The Declaration and Disclosure Statement of Charles Davidow was filed in support of the November 9, 2005 Retention Application (“Davidow Declaration”), and included disclosure of WCPHD’s relationships with certain interested parties in this bankruptcy. The present Declaration is intended to supplement the disclosures in the Davidow Declaration.

7. The Company has retained WCPHD to provide Delphi with legal advice in connection with the preparation and filing of Delphi’s annual report, executive compensation, and related disclosure matters under the terms of an engagement letter dated November 1, 2006 (the “Supplemental Engagement Letter,” attached hereto as Exhibit 2).

8. WCPHD is a full-service, international law firm of over 1,100 attorneys with offices in Washington, DC, New York, New York, and 11 other locations worldwide. WCPHD provides legal services in many practice areas, including corporate, securities, trial and appellate litigation, regulatory, intellectual property, tax, employee benefits, and international trade. I understand that Delphi selected WCPHD as its counsel with respect to Delphi’s annual report, executive compensation, and related disclosure matters because of the firm’s reputation and extensive experience, knowledge, and national reputation and recognized expertise in the field of securities law. In connection therewith, WCPHD has become familiar with the factual and legal issues relevant to the matters described in the Supplemental Engagement Letter.

9. In light of certain existing client representations on unrelated matters, the engagement of Skadden, Arps, Slate, Meagher, & Flom LLP (“Skadden”) as bankruptcy counsel, the engagement of Shearman & Sterling LLP (“Shearman”) as special counsel, the engagement of O’Melveny & Myers LLP (“O’Melveny”) as special labor counsel, and the engagement of Groom Law Group Chartered (“Groom”) as special employee benefits counsel (all, as addressed

below), WCPHD will not be responsible for or undertake any representation with respect to (a) advising the Debtors concerning specific contracts and claims of certain of WCPHD's existing clients nor (b) reviewing, interpreting, or commenting on the specific contracts and claims of certain of WCPHD's existing clients. These existing client relationships, and the scope of the carve-out from WCPHD's retention, are discussed more fully below.

10. I understand that the Debtors may request that WCPHD undertake specific matters beyond the limited scope of the responsibilities set forth above. Should WCPHD agree in its discretion to undertake any such matter, it is WCPHD's understanding that the Debtors shall seek further order of this Court.

11. WCPHD is making efforts, together with the Debtors' bankruptcy counsel, Skadden, special counsel, Shearman, special labor counsel, O'Melveny, and special employee benefits counsel, Groom, to ensure that there is no duplication of effort or work between Skadden, Shearman, O'Melveny, Groom, and WCPHD, and will continue to do so. It is WCPHD's intention that the estates should receive the best value possible from the efficient coordination of work among its counsel. WCPHD believes that its lawyers and Skadden, Shearman, O'Melveny, and Groom have to date delineated clearly, and will continue to delineate clearly, the division of work between them, so as to avoid any duplication of effort and to maximize the efficiencies of the proposed arrangement.

#### **WCPHD's Disclosure Procedures**

12. Skadden forwarded WCPHD a list of the principal parties-in-interest in these chapter 11 cases, including the Debtors and Delphi's domestic and foreign subsidiaries, and its directors, officers, and key executives, lenders, insurers, underwriters, unions, and major equity- and note-holders, customers, vendors, and counterparties to their major leases and contracts,

among other entities with possible connections to these cases. WCPHD added certain entities to the list provided by Skadden. The entities referenced in this paragraph are referred to collectively as the "Interested Parties." The list of Interested Parties is attached hereto as Exhibit 3.

13. In preparing this Declaration, I implemented procedures developed by WCPHD to ensure compliance with the requirements of the Bankruptcy Code and the Bankruptcy Rules regarding the retention of WCPHD in the Debtors' chapter 11 cases (the "WCPHD Disclosure Procedures"). The statements and disclosures contained herein are based on the results of the WCPHD Disclosure Procedures. Pursuant to the WCPHD Disclosure Procedures, I performed, or caused to be performed, the following actions to identify the parties relevant to this Declaration and to ascertain WCPHD's connections to the Interested Parties:

(a) WCPHD personnel compared the list of Interested Parties to the names that WCPHD has compiled in a master client database from its conflict clearance and billing records, comprised of the names of the entities for which any attorney time charges have been billed in the past ten (10) years (the "Client Database"). The Client Database includes the name of each current or former client, the names of the parties who are or were related or adverse to such current or former client in the matters on which we represented the client, and the names of the WCPHD personnel who are or were responsible for current or former matters for each such client.

(b) Any matches between the Client Database and the list of Interested Parties were identified (the "Client Matches").

(c) An attorney at WCPHD then reviewed the Client Matches and deleted obvious name coincidences and individuals or entities that were adverse to WCPHD's client in both this matter and the respective matters referenced in the Client Matches. Any connections to Interested Parties that were disclosed in the November 9, 2005 Davidow Declaration were also deleted. The remaining client connections were compiled for purposes of this Declaration.



(d) In addition to the foregoing, a request was made of all WCPHD attorneys to determine if any WCPHD attorney (i) holds any equity or debt security of the Debtors, or (ii) has any claim against or other connection to any of the Debtors.

#### **WCPHD's Connections**

14. The disclosures in this subsection are the product of implementing the WCPHD Disclosure Procedures, and disclose WCPHD's connections with the Interested Parties for purposes of Bankruptcy Rule 2014 as of November 9, 2005. The disclosures are arranged in the same categories as the Interested Parties List:<sup>2</sup> (i) domestic subsidiaries;<sup>3</sup> (ii) foreign subsidiaries; (iii) joint owners of subsidiaries; (iv) directors, officers, and key executives; (v) major customers; (vi) insurance providers; (vii) major vendors; (viii) professionals; (ix) indenture trustees; (x) underwriters of securities; (xi) non-Debtor parties to collective bargaining agreements; (xii) counterparties to major leases; (xiii) counterparties to major contracts; (xiv) major lenders; (xv) state and other government authorities; (xvi) potential interested parties; (xvii) major litigation parties; (xviii) holders of 5% or more of the equity securities of the Company; (xix) holders of 5% or more of notes of the Company; and (xx) postpetition parties.

##### **A. Representations Adverse to Delphi.**

15. WCPHD does not represent other of its current clients on a basis adverse to the Company in any matters other than those that were disclosed in the November 9, 2005 Davidow Declaration.

##### **B. Representations of Interested Parties or Their Affiliates.**

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<sup>2</sup> Certain Interested Parties listed in paragraphs 16 and 17 of this Declaration may qualify for more than one of the categories set forth therein. For example, certain "Major Customers" also may be "Counterparties to Major Contracts." To avoid duplication, I have listed each such Interested Party in only one applicable category.

<sup>3</sup> This category includes all of the Debtors.

16. In addition to WCPHD's ongoing representation of the Audit Committee and the representations disclosed in the Davidow Declaration, dated November 9, 2005, WCPHD currently represents and may represent in the future, in new matters wholly unrelated to these chapter 11 cases, the following Interested Parties or, in some instances, their affiliates:

- Domestic Subsidiaries: NONE
- Foreign Subsidiaries: Delphi Corporation European Headquarters
- Joint Owners of Subsidiaries: NONE
- Directors, Officers and Key Executives: NONE
- Major Customers: DaimlerChrysler Corporation; DaimlerChrysler Motors Company LLC
- Insurance Providers: CIGNA Corp.; United Health Group
- Major Vendors: ST Microelectronics NV; TPG Advisors
- Professionals: NONE
- Indenture Trustees: Bank One Trust Company N.A.; Chase Lincoln First Bank. N.A.
- Underwriters of Securities: NONE
- Non-Debtor Parties to Collective Bargaining Agreements: NONE
- Counterparties to Major Leases: NONE
- Counterparties to Major Contracts: AT&T Corporation; North American Philips Corporation; Verizon
- Major Lenders: ING Investment Management; Quattro
- State and Other Government Authorities: NONE
- Potential Interested Parties: NONE
- Major Litigation Parties: Arnold & Porter
- Holders of 5% or More of the Equity Securities of the Company: NONE

- Holders of 5% or More of Notes of the Company: NONE
- Post-Petition Parties: Bear Stearns Co., Inc.; Citigroup, Inc.; Daewoo International (America) Corp.; D.E. Shaw and Co.; Flextronics Technology (M) SDN.BHD; Goldman Sachs Group, Inc.; Mercedes-Benz International, Inc.; Merrill Lynch & Co.; ST Microelectronics NV; Microsoft Corporation; OSRAM Opto Semiconductors Inc.; Pension Benefit Guaranty Corporation; SBC Communications Inc.; Sony Electronics, Inc.; Sumitomo Corporation of America; Sun Microsystems, Inc.; TRW Canada Limited; TRW Electronica Ensambls S.A. de C.V.; TRW Vehicle Safety Systems, Inc.; XM Satellite Radio

17. In addition to the representations disclosed in the Davidow Declaration, dated November 9, 2005, WCPHD has represented in the past and may represent in the future, in matters wholly unrelated to these chapter 11 cases, the following Interested Parties or, in some instances, their affiliates:

- Domestic Subsidiaries: NONE
- Foreign Subsidiaries: NONE
- Joint Owners of Subsidiaries: NONE
- Directors, Officers and Key Executives: NONE
- Major Customers: NONE
- Insurance Providers: NONE
- Major Vendors: NONE
- Professionals: NONE
- Indenture Trustees: NONE
- Underwriters of Securities: NONE
- Non-Debtor Parties to Collective Bargaining Agreements: NONE
- Counterparties to Major Leases: NONE
- Counterparties to Major Contracts: NONE

- Major Lenders: NONE
- State and Other Government Authorities: NONE
- Potential Interested Parties: NONE
- Major Litigation Parties: NONE
- Holders of 5% or More of the Equity Securities of the Company: NONE
- Holders of 5% or More of Notes of the Company: NONE
- Post-Petition Parties: Alcan Rolled Products-Ravenswood, LLC; Avenue Capital Group; Baker Hughes Incorporated; BASF Corporation; Comerica Leasing; Daewoo International (America) Corp.; Flextronics Technology (M) SDN.BHD; Fried, Frank, Harris, Shriver & Jacobson LLP; Kaiser Aluminum & Chemical Corporation; Mercedes-Benz International, Inc.; Milliken Company; OSRAM Opto Semiconductors Inc.; Ropes & Gray; Sony Electronics, Inc.; Sun Microsystems, Inc.; Sumitomo Corporation of America; Wellman, Inc.

18. With respect to WCPHD's representation of Delphi Corporation European Headquarters, which is unrelated to the firm's representation of the Debtors in this matter, Delphi has waived any potential claims conflict of interest that may arise.

19. WCPHD represents XM Satellite Radio ("XM") in various matters, including an SEC investigation ("XM Investigation"). The XM Investigation includes a request for information about certain communications between XM and Delphi. The firm's representation of XM is unrelated to its work for Delphi. Both Delphi and XM have consented to the firm's representation of XM in the XM Investigation and have waived any potential claims of conflict of interest relating to the fact that the firm also represents Delphi. Those consents and waivers are subject to the restriction that WCPHD will not be or become adverse to Delphi in litigation or administrative proceedings.

20. The spouse of a junior partner of WCPHD is a former employee of the Company and is a beneficiary of a Company pension. As of November 9, 2005, that person also holds a

total of less than 250 shares of Delphi stock in her 401k account and a brokerage account. The spouse of a counsel of WCPHD holds a total of less than 150 shares of Delphi Automotive stock.

21. In addition, as of November 9, 2005, one partner of WCPHD holds less than 200 shares of Delphi common stock.

22. Some of our attorneys, in the context of their personal finances, directly or indirectly own publicly traded securities in certain non-Debtor Interested Parties. We have not listed or inquired about these connections with specificity because we do not believe they have any bearing on our representation of the Audit Committee herein.

23. I note that WCPHD has a long-standing policy prohibiting all of its lawyers and support staff from using confidential information that may come to their attention in the course of their work. In this regard all WCPHD personnel are subject to certain ethical constraints, including a bar from trading in securities with respect to which they possess confidential information.

24. To the best of my knowledge, neither WCPHD, nor its partners, junior partners, counsel, or associates have any connections to (A) the Assistant U.S. Trustee for Region 2, her staff, or individuals employed by the Office of the United States Trustee for the Southern District of New York, Manhattan and White Plains divisions, or (B) the Bankruptcy Judge presiding over these chapter 11 cases or his chambers staff.

25. WCPHD is a major law firm and has a diverse client base. In calendar year 2005, no single client (including affiliates) accounted for more than 5% of WCPHD's total time billed for that period. With the exception of Citigroup, Inc., ST Microelectronics NV, and Verizon, no single client referenced in this Declaration accounted for more than 1% of WCPHD's total time billed for 2005 and, of that group, only Citigroup, Inc. accounted for more than 1.5% of total

billings for 2005.

26. Supplementing the disclosures set forth in paragraphs 15 through 22 above, WCPHD appears in cases, proceedings, and transactions involving many different professionals, including attorneys, accountants, financial consultants, real estate consultants, and investment bankers, some of which may represent Interested Parties or are themselves Interested Parties. Included among those professionals are Skadden, Shearman, O'Melveny, Simpson Thacher & Bartlett LLP (counsel for the agent under the Debtors' prepetition credit facility), Davis Polk & Wardwell (counsel for the agent under the Debtors' postpetition credit facility), Latham & Watkins (counsel for the Official Committee of Unsecured Creditors), FTI Consulting, Inc. (the Debtors' restructuring and financial advisors), and Rothschild Inc. (the Debtors' financial advisor and investment banker). As disclosed in paragraphs 16 and 17 above, certain of these professionals are or have been direct clients of WCPHD in matters unrelated to the Debtors. In addition, WCPHD has in the past appeared, currently appears, and in the future is likely to appear in matters in which WCPHD represents the same entity, a related entity, or an entity adverse to those represented by other professionals who are Interested Parties or by other professionals that the Debtors have retained or may seek to retain or are otherwise involved in these chapter 11 cases.

27. These chapter 11 cases involve hundreds of suppliers, vendors, landlords, service providers, employees, creditors, and other parties in interest and entities referenced in Bankruptcy Rule 2014(a). WCPHD is continuing and will continue to review potential conflicts and connections with those entities in accordance with the WCPHD Disclosure Procedures and will file supplemental disclosures as appropriate.

28. Based upon the search conducted to date in accordance with the WCPHD

Disclosure Procedures, I submit that (A) none of WCPHD's representations or other connections disclosed herein have resulted or will result in any actual or potential conflict of interest herein, and (B) neither I, nor WCPHD or any partner, counsel, junior partner, or associate thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or to their estates with respect to the matters on which WCPHD is to be employed.

**WCPHD's Rates and Billing Practices**

29. WCPHD categorizes its billings by subject matter, in compliance with the applicable guidelines of the Office of the United States Trustee (the "U.S. Trustee Guidelines"). WCPHD acknowledges that its compensation in the Debtors' cases is subject to approval of this Court in accordance with applicable law and court rules and orders, including section 330 of the Bankruptcy Code, Bankruptcy Rule 2016, and the U.S. Trustee Guidelines.

30. As of the Petition Date, WCPHD's hourly rates for matters of this type ranged from \$425 to \$815 for partners, from \$420 to \$515 for junior partners, from \$400 to \$600 for most counsel, from \$270 to \$470 for associates, from \$220 to \$405 for attorneys/specialists, and from \$80 to \$245 for most categories of paraprofessionals. WCPHD's hourly rates are adjusted from time to time.

31. No promises have been received by WCPHD or any of its attorneys as to payment or compensation in connection with these cases other than in accordance with the Bankruptcy Code, Bankruptcy Rules, Local Rules, U.S. Trustee Guidelines, and orders of this Court. WCPHD has neither shared nor agreed to share, with any person other than partners and employees of WCPHD, any compensation or reimbursements to be received by WCPHD in connection with its services rendered in these cases.

32. I acknowledge that all amounts paid to WCPHD during these chapter 11 cases are

subject to final allowance by this Court. In the event that any fees paid or expenses reimbursed to WCPHD during these chapter 11 cases are disallowed, those amounts will be disgorged by WCPHD and returned to the Debtors or as otherwise ordered by the Court.

33. By reason of the foregoing, I believe that WCPHD is eligible for employment and retention by the Debtors pursuant to section 327(e) of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Bankruptcy Rules.

34. The foregoing constitutes the Declaration of WCPHD pursuant to section 329 of the Bankruptcy Code and Rules 2014(a) and 2016(b) of the Bankruptcy Rules.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: December 22, 2006  
New York, NY

WILMER CUTLER PICKERING  
HALE AND DORR LLP

/s/ Knute J. Salhus  
Knute J. Salhus



Exhibit 1

Original Engagement Letter

WILMER CUTLER PICKERING  
HALE AND DORR<sup>LLP</sup>

August 24, 2004

Charles E. Davidow

DELPHI  
M/C 483-400-603  
5725 Delphi Drive  
Troy, MI 48098-2815

2445 M STREET NW  
WASHINGTON, DC 20037  
+1 202 663 6241  
+1 202 663 6363 fax  
charles.davidow@wilmerhale.com

Attn: Joseph E. Papelian

Dear Joe:

We are pleased that Delphi Corporation has asked Wilmer Cutler Pickering Hale and Dorr LLP to serve as your counsel, and look forward to the opportunity to serve you. This letter will confirm our discussion with you regarding the engagement and describe the basis on which our firm will provide legal services to you. If you have any questions about any of these provisions, do not hesitate to call, and if any of these terms is not acceptable to you, please notify me immediately.

1. *Client; Scope of Representation.* Our client in this matter will be Delphi Corporation (the "Company"). We will be engaged to advise the Company in connection with the pending SEC investigation into the accounting surrounding the 2001 payment to Delphi by EDS (the "Matter"). Our acceptance of this engagement does not involve an undertaking to represent you or your interests in any other matter.

2. *Fees and Expenses.* Our fees are ordinarily based on hourly rates for lawyers and, where applicable, other professionals and paraprofessionals. We review and may revise our billing rates periodically, and changes in billing rates for personnel working on your case may occur during the course of the representation. My current billing rate for this matter is \$720. I would expect to add staff to this matter as appropriate and in accordance with your authorization.

Delphi  
August 24, 2004  
Page 2

Our current rates for matters such as this range from \$465 to \$820 for partners, \$350 to \$450 for junior partners, \$415 to \$605 for most counsel, \$275 to \$485 for associates, \$250 to \$430 for attorneys/specialists, and \$65 to \$235 for most categories of paraprofessionals.

Our statements will include separate charges for disbursements made and internal charges incurred on your behalf. These may include such items as travel expenses, postage and delivery service fees, charges for long distance telephone calls and faxes, duplicating charges, computer network services and computerized research charges, filing fees, and expenses associated with overtime work. We will bill you at cost for charges paid to third parties, and charges for internal services will be billed at our usual and customary rates for such services. Fees and expenses of others (such as consultants, experts, and local counsel) generally will not be paid by us, but will be billed directly to you, unless other arrangements are agreed to between us.

We will ordinarily send you monthly statements for work performed and expenses recorded on our books during the previous month. If you have any special policies with respect to information you want to have included in our statements, please advise us promptly. Please review our statements when you receive them so that any questions you may have are raised in a timely fashion. All such statements are due and payable within 15 days of your receipt of our statement, and we reserve the right to discontinue providing legal services, after notice, if our statements are not paid within that time. Additional details concerning billing arrangements, terms of payment, and other matters related to the engagement are set forth in the attached Terms of Engagement, which are incorporated herein by reference.

3. *Conflicts.* We are a large firm with offices in a number of cities in the United States and abroad, and we represent many other companies and individuals. Given the breadth

Delphi  
August 24, 2004  
Page 3

of our practice, it is possible that during the time we are representing the Company, some of our present or future clients will be engaged in transactions, or encounter disputes, with the Company. The Company agrees that we may continue to represent, and may undertake in the future to represent, existing or new clients in any matter that is not substantially related to our work for you even if the interests of such clients in those matters are directly adverse to you. At no time would we use or disclose any confidential or proprietary information relating to your representation in connection with our representation of another client without your written consent.

It is also our mutual understanding that we are being engaged by, and will represent, only the Company and not any parent, subsidiary, joint venture partner or other affiliated entities and that our representation of the Company in this matter will not give rise to any conflict of interest in the event other clients of the firm are or become adverse to any such parent, subsidiary or affiliate. Further, this will confirm that, unless specifically confirmed otherwise in writing, our representation is not a representation of any officers, directors or employees of the Company.

4. *Conclusion of Representation.* Either of us may terminate the engagement at any time for any reason by written notice, subject on our part to our professional obligations to you under applicable rules of professional conduct. Unless previously terminated, our representation of the Company will terminate upon completion of the services for the Matter described above in paragraph 1. Unless you engage us after termination of this matter, we will have no continuing obligation to advise you with respect to future legal developments, such as changes in the applicable laws or regulations, that could have an impact on your future rights and liabilities.

Delphi  
August 24, 2004  
Page 4

Following the conclusion of our representation, we will keep confidential any non-public information you have supplied to us which we retain in accordance with applicable rules of professional conduct. At your request, we will return your papers and property to you promptly upon receipt of payment for outstanding fees and costs. The firm will retain its own files pertaining to the matter in accordance with the firm's records retention program. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to destroy or otherwise dispose of any such documents or other materials after a reasonable time following the termination of the engagement.

Finally, I would like to confirm that our representation of your interests in the Matter shall not encompass advice concerning insurance matters (including evaluations of insurance claims, notices to brokers, agents, or insurers, procurement of insurance, or coverage issues). In the event that you would like us to represent you concerning insurance or disclosure matters, we would need to discuss the nature and scope of any such representation and it would need to be the subject of a separate retention agreement.

Once again, we are pleased to have this opportunity to work with you. Please call me whenever you have questions or comments during the course of our representation.

Very truly yours,

WILMER CUTLER PICKERING HALE AND  
DORR LLP

By: 

Charles E. Davidow  
Partner

Exhibit 2

Supplemental Engagement Letter

# DELPHI

Marjorie Harris Loeb  
Assistant General Counsel, Corporate and Securities  
Tel: 248-813-6801  
Facsimile: 248-813-2491  
Email: marjorie.h.loeb@delphi.com

November 1, 2006

Knute J. Salhus  
Partner  
Wilmer Cutler Pickering Hale and Dorr LLP  
399 Park Avenue  
New York, NY 10022

Re: Preparation and Filing of 2006 Annual Report on Form 10-K, Executive Compensation and  
Related Disclosure Matters  
CW-8605-00130-09650-000-XOC-0000

Dear Knute:

This confirms that Delphi Corporation has retained Wilmer Cutler Pickering Hale and Dorr LLP (Wilmer Cutler) to provide legal advice in conjunction with the above-referenced matter. I will be responsible for managing this matter and will be your direct contact at Delphi. Please include the Delphi file number shown above in all correspondence and invoices with this office.

We have approved a two-person Wilmer Cutler attorney team to work on this matter, yourself and a fifth-year associate, Jennifer Zepralka, at the following hourly billing rates.

Professional	Hourly Rate
Knute Salhus - Partner	\$625
Jennifer Zepralka - Associate	\$390

Additionally, you agreed that these hourly rates would remain in effect through March 31, 2007. After such date if the project has not been concluded, Wilmer Cutler may request an adjustment in professional rates billed for these matters to reflect the regular hourly rates charged to its other clients at that time. Prior to any adjustment, Wilmer Cutler will contact me to discuss any requested rate adjustment and obtain my written approval of any proposed adjustment. Others from your firm may be necessary to assist us on this matter, but you have agreed to obtain our written permission before engaging them. No fees will be paid for work performed by others before you have obtained our written permission.

I expect to be fully engaged in this matter and I ask that before your team undertakes an activity, particularly an in-depth research project, you first review it with me to see if we have the resources available to pursue it internally. We expect your hourly billable rates include all overhead and internal charges associated with your practice. A copy of our billing instructions and limitations is enclosed and incorporated into this engagement agreement by this reference. We also refer to the letter, dated August 24, 2004, from Charles E. Davidow of Wilmer Cutler to us. Except as specifically changed by this engagement agreement, the terms and conditions set forth in the August 24, 2004 letter agreement will apply to this matter as well and are incorporated into this engagement agreement by this reference.

Any questions about billing procedures should be addressed to Michele Piscitelli, who can be reached at 248/813-2511.

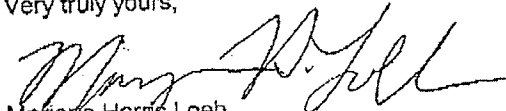
Delphi Legal Staff  
World Headquarters and Customer Center  
M/C 483.400.603, 5725 Delphi Drive Troy, Michigan 48098-2815 USA

Knute J. Salhus  
November 1, 2006  
Page 2

We view the relationship between our companies as a "partnership" in which we both work together and communicate well with each other, to serve the best interests of Delphi. We ask you endorse this engagement agreement below and return an executed copy to me.

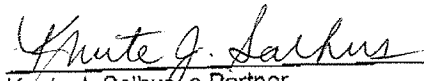
Please call if you have any questions.

Very truly yours,

  
Marjorie Harris Loeb

Enclosure

Accepted this 1<sup>st</sup> day of November 2006.

By:   
Knute J. Salhus, a Partner  
Wilmer Cutler Pickering Hale and Dorr LLP



GENERALLY

Delphi will reimburse a firm for reasonable and actual out-of-pocket payments made to third-party vendors (i.e., Delphi will not pay for markups or surcharges added by the firm) for the following items:

- Air freight/express mail deliveries
- Bond fees and premiums
- Coach-class air fare (lowest available rate/class)
- Computerized Delphi database research
- Computerized legal research (e.g., Lexis, Westlaw)
- Court reporter fees
- Expert witness fees
- Filing fees
- Inside photocopy (up to 10 cents per page)
- Local business transportation (e.g., taxi fares)
- Long distance telephone charges (for voice, fax or data)
- Outside messenger services
- Outside photocopy, binding, and printing services
- Postage
- Travel (airfare, hotel, rental car)

Delphi will not pay for:

- Professional time spent traveling on or in conjunction with the engaged matter
- Books/subscriptions
- Charges related to overall case management
- Creating, updating or organizing litigation or case files
- Distribution of documents, pleadings, correspondence and materials internally or to client
- Entertainment items (movies, books, alcohol, etc.)
- Fax communications (except long distance telephone charges)
- Time spent preparing invoices for the payment of services and/or expenses
- Inside photocopy (more than 10 cents per page)
- Internal case docketing activities
- Internal firm information technology charges
- LEXIS/NEXIS/Westlaw charges beyond the expenses actually incurred by the firm
- Local meals
- Local personal transportation (taxi/limousine to/from home)
- Local telephone charges
- Membership fees
- Office supplies
- Overtime charges
- Room service or excessive meal expenses
- Secretarial/clerical charges
- Storage charges
- Time spent copying documents or materials
- Transportation expenses or time spent traveling between firm offices
- Word processing

Exhibit 3

List of "Interested Parties"

## **I. Domestic Subsidiaries**

AMBRAKE Corporation (Delaware)  
Ambrake GP, Inc. (Kentucky)  
Ambrake Manufacturing, Ltd. (Kentucky)  
ASEC Manufacturing General Partnership (Delaware)  
ASEC Sales General Partnership (Delaware)  
Aspire, Inc. (Michigan)  
CEI Co., Ltd. (Tennessee)  
Delco Electronics LLC (Delaware)  
Delco Electronics Overseas Corporation (Delaware)  
Delphi Automotive Systems - Ashimori LLC (Michigan)  
Delphi Automotive Systems (Holding), Inc. (Delaware)  
Delphi Automotive Systems Global (Holding), Inc. (Delaware)  
Delphi Automotive Systems Human Resources LLC (Delaware)  
Delphi Automotive Systems International, Inc. (Delaware)  
Delphi Automotive Systems Korea, Inc. (Delaware)  
Delphi Automotive Systems LLC (Delaware)  
Delphi Automotive Systems Overseas Corporation (Delaware)  
Delphi Automotive Systems Risk Management Corp. (Delaware)  
Delphi Automotive Systems Services LLC (Delaware)  
Delphi Automotive Systems Tennessee, Inc. (Delaware)  
Delphi Automotive Systems Thailand, Inc. (Delaware)  
Delphi China LLC (Delaware)  
Delphi Connection Systems (California)  
Delphi Corporation  
Delphi Diesel Systems Corp. (Delaware)  
Delphi Electronics (Holding) LLC (Delaware)  
Delphi Foreign Sales Corporation (Virgin Islands)  
Delphi Furukawa Wiring Systems LLC (Delaware)  
Delphi Integrated Service Solutions, Inc. (Michigan)  
Delphi International Holdings Corp. (Delaware)  
Delphi International Services, Inc. (Delaware)  
Delphi Liquidation Holding Company  
Delphi LLC (Delaware)  
Delphi Mechatronic Systems, Inc. (Delaware)  
Delphi Medical Systems Colorado Corporation (Colorado)  
Delphi Medical Systems Corporation (Delaware)  
Delphi NY Holdings Corporation (New York)  
Delphi Receivables LLC (Delaware)  
Delphi Services Holding Corporation (Delaware)  
Delphi Technologies, Inc. (Delaware)  
Delphi Trust I (Delaware)  
Delphi Trust II (Delaware)  
Delphi Trust III (Delaware)  
Delphi Trust IV (Delaware)  
DREAL, Inc. (Delaware)  
EnerDel, Inc. (Delaware)  
Environmental Catalysts, LLC (Delaware)  
Exhaust Systems Corporation (Delaware)

HE Microwave LLC (Delaware)  
InPlay Technologies, Inc. (Nevada)  
MobileAria, Inc. (Delaware)  
Packard Hughes Interconnect Company (Delaware)  
PBR Knoxville L.L.C. (Delaware)  
Specialty Electronics International Ltd. (Virgin Islands)  
Specialty Electronics, Inc. (South Carolina)  
Delphi Medical Systems Texas Corporation

## **II. Foreign Subsidiaries**

Alambrados y Circuitos Eléctricos, S.A. de C.V. (Mexico)  
Arcomex S.A. de C.V. (Mexico)  
Arneses Electricos Automotrices, S.A. de C.V. (Mexico)  
AS Catalizadores Ambientales S.A. de C.V. (Mexico)  
ASEC Manufacturing (Thailand) Ltd. (Thailand)  
ASEC Private Limited (India)  
Ashimori Industry Co., Ltd. (Japan)  
Autoensambles y Logistica, S.A. de C.V. (Mexico)  
Beijing Delphi Technology Development Company, Ltd. (Peoples Republic of China)  
Beijing Delphi Wan Yuan Engine Management Systems Company, Ltd. (Peoples Republic of China)  
BGMD Servicios Automotivos Ltda. (Brazil)  
BlueStar Battery Systems International Corp. (Canada)  
Bujias Mexicanas, S.A. de C.V. (Mexico)  
Cablena, S.L (Spain)  
Calsonic Harrison Co., Ltd. (Japan)  
Centro Técnico Herramental, S.A. de C.V. (Mexico)  
Closed Joint Stock Company PES/SCC (Russian Federation)  
Condura, S. de R.L. (Mexico)  
Controladora Chihuahuense, S. de R.L. de C.V. (Mexico)  
Controladora de Alambrados y Circuitos Eléctricos, S. de R.L. de C.V. (Mexico)  
Controladora de Alambrados y Circuitos, S. de R.L. de C.V. (Mexico)  
Controladora de Rio Brave, S. de R.L. de C.V. (Mexico)  
Controladora Vesfron, S. de R.L. de C.V. (Mexico)  
Cordaflex Espana, S.A. (Spain)  
Cordaflex, S.A. de C.V. (Mexico)  
Daehan Electronics Yantai Co., Ltd. (Peoples Republic of China)  
Daesung Electric Co., Ltd. (Korea)  
Daewoo Motor Co., Ltd. (Korea)  
Del Tech Co., Ltd. (Korea)  
Delphi (China) Technical Centre Co. Ltd. (Peoples Republic of China)  
Delphi Administración, S.A. de C.V. (Mexico)  
Delphi Alambrados Automotrices, S.A. de C.V. (Mexico)  
Delphi Automotive Systems - Portugal S.A. (Portugal)  
“Delphi Automotive Systems (China) Holding Company Limited (Peoples Republic of China)”

Exhibit 3 to

Page 2

Declaration of Knute J. Salhus

Delphi Automotive Systems (Netherlands) B.V. (Netherlands)  
Delphi Automotive Systems (Thailand) Ltd. (Thailand)  
Delphi Automotive Systems Australia Ltd. (Australia)  
Delphi Automotive Systems Cinq SAS (France)  
“Delphi Automotive Systems Deutschland Verwaltungs GmbH (Federal Republic of Germany)”  
Delphi Automotive Systems do Brasil Ltda. (Brazil)  
Delphi Automotive Systems Espana S.L. (Spain)  
Delphi Automotive Systems Holding GmbH (Austria)  
Delphi Automotive Systems Huit SAS (France)  
Delphi Automotive Systems Japan, Ltd. (Japan)  
Delphi Automotive Systems Limited Sirketi (Turkey)  
Delphi Automotive Systems Luxembourg S.A. (Luxembourg)  
Delphi Automotive Systems Maroc (Morocco)  
Delphi Automotive Systems Neuf SAS (France)  
Delphi Automotive Systems Philippines, Inc. (Philippines)  
Delphi Automotive Systems Private Ltd. (India)  
Delphi Automotive Systems Singapore Investments Pte. Ltd. (Singapore)  
Delphi Automotive Systems Singapore Pte Ltd. (Singapore)  
Delphi Automotive Systems Sweden AB (Sweden)  
Delphi Automotive Systems UK Limited (England and Wales)  
Delphi Automotive Systems Vienna GmbH (Austria)  
Delphi Automotive Systems, S.A. de C.V. (Mexico)  
Delphi Automotive Systems/Ashimori de Mexico, S.A. de C.V. (Mexico)  
Delphi Automotive Systems-Portugal S.A. (Portugal)  
Delphi Belgium N.V. (Belgium)  
Delphi Cableados, S.A. de C.V. (Mexico)  
Delphi Calsonic Compressors, S.A.S. (France)  
Delphi Canada Inc. (Ontario)  
Delphi Catalyst South Africa (Proprietary) Limited (South Africa)  
Delphi Connection Systems - Tijuana, S.A. de C.V. (Mexico)  
Delphi Controladora, S.A. de C.V. (Mexico)  
Delphi Czech Republic, k.s. (Czech Republic)  
Delphi Daesung Wuxi Electronics Co., Ltd. (Peoples Republic of China)  
Delphi de Mexico, S.A. de C.V. (Mexico)  
Delphi Delco Electronic Systems Suzhou Co., Ltd. (Peoples Republic of China)  
Delphi Delco Electronics de Mexico, S.A. de C.V. (Mexico)  
Delphi Delco Electronics Europe GmbH (Federal Republic of Germany)

Delphi Deutschland GmbH (Federal Republic of Germany)  
Delphi Deutschland Technologies GmbH (Federal Republic of Germany)  
Delphi Diesel Body Systems Mexico, S.A. de C.V. (Mexico)  
Delphi Diesel Systems Corporativo IDSA, S.A. de C.V. (Mexico)  
Delphi Diesel Systems do Brasil Ltda. (Brazil)  
Delphi Diesel Systems France SAS (France)  
Delphi Diesel Systems Korea Ltd. (Korea)  
Delphi Diesel Systems Limited (England and Wales)  
Delphi Diesel Systems Pakistan (Private) Limited (Pakistan)  
Delphi Diesel Systems Pension Trustees Limited (England and Wales)  
Delphi Diesel Systems S.L. (Spain)  
Delphi Diesel Systems Service Mexico, S.A. de C.V. (Mexico)  
Delphi Electronic Suzhou Co. Ltd. (Peoples Republic of China)  
Delphi Ensemble de Cables y Componentes, S. de R.L. de C.V. (Mexico)  
Delphi France Holding SAS (France)  
Delphi France SAS (France)  
Delphi Harrison Calsonic, S.A. (France)  
Delphi Holding GmbH (Austria)  
Delphi Holding Hungary Asset Management Limited Liability Company (Hungary)  
Delphi Holdings Luxembourg S.ar.l. (Luxembourg)  
Delphi Insurance Limited (Ireland)  
Delphi Interior Systems de Mexico, S.A. de C.V. (Mexico)  
Delphi International Holdings Corporation Luxembourg S.C.S. (Luxembourg)  
Delphi Italia Automotive Systems S.r.l. (Republic of Italy)  
Delphi Korea Corporation (Korea)  
Delphi Lockheed Automotive Limited (England and Wales)  
Delphi Lockheed Automotive Pension Trustees Limited (England and Wales)  
Delphi Otomotiv Sistemleri Sanayi ve Ticaret Anonim Sirket (Turkey)  
Delphi Packard Austria GmbH & Co. KG (Austria)  
Delphi Packard Electric Sielin Argentina S.A. (Argentina)  
Delphi Packard Electric (Malaysia) Sdn. Bhd. (Malaysia)  
Delphi Packard Electric Ceska Republika, S.R.O. (Czech Republic)  
Delphi Packard Electric Systems Company Ltd. (Peoples Republic of China)  
Delphi Packard España, SLU (Spain)  
Delphi Packard Hungary Kft (Hungary)

Exhibit 3 to

Declaration of Knute J. Salhus

Delphi Packard Romania SRL (Romania)  
Delphi Poland S.A. (Poland)  
Delphi Polska Automotive Systems Sp. z.o.o. (Poland)  
Delphi Saginaw Lingyun Drive Shaft Co., Ltd. (Peoples Republic of China)  
Delphi Saginaw Steering Systems UK Limited (England and Wales)  
“Delphi Shanghai Dynamics and Propulsion Systems Co. Ltd. (Peoples Republic of China)”  
Delphi Sistemas de Energia, S.A. de C.V. (Mexico)  
Delphi Slovensko s.r.o. (Slovak Republic)  
Delphi Tychy Sp. z.o.o. (Poland)  
Delphi-Calsonic Hungary Manufacturing Limited Liability Company (Hungary)  
Delphi-TVS Diesel Systems Ltd. (India)  
DEOC Pension Trustees Limited (England and Wales)  
Diavia Aire, S.A. (Spain)  
Electrotecnica Famar S.A.C.I.I.E. (Argentina)  
Famar do Brasil Comercio e Representacao Ltda. (Brazil)  
Famar Fueguina, S.A. (Argentina)  
FUBA Automotive GmbH & Co. KG (Federal Republic of Germany)  
Gabriel de Mexico, S.A. de C.V. (Mexico)  
Grundig Car InterMedia System GmbH (Federal Republic of Germany)  
Grundig Sistemas de Electronica Lda., Portugal (Portugal)  
Holdcar S.A. (Argentina)  
Inmobiliaria Marlis, S.A. (Mexico)  
Inmuebles Wagon, S.A. (Mexico)  
Interessengemeinschaft fur Rundfunkschutzrechte GmbH Schutzrechtsverwertung & Co. KG (Federal Republic of Germany)  
Katcon, S.A. de C.V. (Mexico)  
KDAC (Thailand) Company Limited (Thailand)  
KDS Company, Ltd. (Korea)  
Korea Delphi Automotive Systems Corporation (Korea)  
Korea Technology Bank Network (Korea)  
Liverpool Branch of Delco Electronics Overseas Corporation  
Mecel AB (Sweden)  
Moscow Branch of Delphi Automotive Systems Overseas Corporation  
Noteco Comércio e Participacoes Ltda. (Brazil)  
NSK Ltd. (Japan)  
On Se Telecom Co. Ltd. (Korea)  
P.T. Delphi Automotive Systems Indonesia (Indonesia)  
Packard Korea Incorporated (Korea)  
Productos Delco de Chihuahua, S.A. de C.V. (Mexico)  
Promotora de Partes Electricas Automotrices S.A. de C.V. (Mexico)  
PROSTEP AG (Federal Republic of Germany)

Provedora de Electricidad de Occidente, S.A. de C.V. (Mexico)  
Quingdao Daesung Electronic (Peoples Republic of China)  
Rio Bravo Eléctricos, S.A. de C.V. (Mexico)  
Shanghai Delco Electronics & Instrumentation Co., Ltd. (Peoples Republic of China)  
“Shanghai Delphi Automotive Air-conditioning Systems Co., Ltd. (Peoples Republic of China)”  
Shanghai Delphi Emission Control Systems Company, Ltd. (Peoples Republic of China)  
Shanghai-Delphi Automotive Door Systems Co., Ltd. (Peoples Republic of China)  
Shengyang Huali Automotive Air-conditioning Co. Ltd. (Peoples Republic of China)  
Sistemas Electricos y Conmutadores, S.A. de C.V. (Mexico)  
Speciality Electronics (Singapore) Pte Ltd. (Singapore)  
Taiwan Representative Office of Delphi Automotive Systems International, Inc. (Peoples Republic of China)  
TECCOM GmbH (Federal Republic of Germany)  
TecDoc Information Systems GmbH (Federal Republic of Germany)  
Termoelectrica del Golfo, S. de R.L. de C.V. (Mexico)  
Thailwil, Switzerland Branch of Delphi International Services, Inc.  
“Unterstützungsgesellschaft der Kabelwerke Reinshagen GmbH (Federal Republic of Germany)”  
Wuhan Shenlong Automotive Air-conditioning Co. Ltd. (Peoples Republic of China)  
Yeon Kyung Electronics Co., Ltd. (Korea)

### III. Joint Owners of Subsidiaries

Akebono Corporation - North America  
Ashimori America, Inc.  
Calsonic International Inc.  
Calsonic Corporation  
Dunlap, Robert Terren  
Enerl, Inc.  
Furukawa Electric North America APD, Inc.  
Kalkowitz, Dan  
Mayfield Fund  
O’Gara, Thomas M.  
Palm, Inc.  
PBR Tennessee, Inc.  
Raytheon Company  
Royce & Associates  
RS Investments Management  
Van Zeeland, Anthony J.

Declaration of Knute J. Salhus

**IV. Directors, Officers, and Key Executives**

Atul Pasricha  
Bernd Gottschalk  
Bette M. Walker  
Bradley J. Maggart  
Brian Eichenlaub  
Choon T. Chon  
Craig G. Naylor  
Cynthia A. Niekamp  
David A. Burgner  
David B. Wohleen  
David C. Barbeau  
David N. Farr  
Diane L. Kaye  
Doug Gruber  
Doug Parnell  
Earl Diem  
Edson Brasil  
F. Timothy Richards  
Francisco A. (Frank) Ordoñez  
Gary Abusamra  
Gregory D. Kochendorfer  
Guy C. Hachey  
James A. Bertrand  
James A. Spencer  
James P. Whitson  
Jeffrey J. Owens  
John D. Opie  
John D. Sheehan  
John Guevara  
John P. Arle  
Jonathan B. DeGaynor  
Jose Avila  
Karen L. Healy  
Kevin M. Butler  
Logan G. Robinson  
Lucia V. Moretti  
Mark C. Lorenz  
Mark R. Weber  
Mark Shasteen  
Mark Theriot  
Michael Simon  
Oscar de Paula Bernardes Neto  
R. David Nelson  
Robert H. Brust  
Robert J. Remenar  
Robert Morgan  
Robert S. (Steve) Miller Jr.  
Rodney O'Neal  
Roger S. Penske  
Ronald M. Pirtle  
Shoichiro Irimajiri

Virgis W. Colbert  
Volker J. Barth  
William Wrubel  
A.E. Billis  
A.N. Gardner  
Alan S. Dawes  
Allen D. Flowers  
Brian P. O'Neill  
Burton J. Valanty  
Charu Manocha  
Dae Un Lee  
David J. Jones  
Denise Olbrecht  
Derek Kolano  
Derrick M. Williams  
Donald L. Runkle  
Elizabeth M. Schwarting  
F.H. Cooke  
Faris Alsagoff  
Frank A. Ordonez  
Frank Gango  
Gabor Janos Deak  
Gail K. Miller  
Haim Feigenbaum  
Ian Scott  
J.E. Jackson  
J.L. Williamson  
J.T. Battenberg III  
James W. Borzi  
Jeffery M. Krause  
Jeffery Parsons  
Jerry Sonnonstine  
Jimmy C. Chen  
Jimmy L. Funke, Esq.  
Jinya Chen Esq.  
John A. Passante  
John G. Blahnik  
John M. Fuerst  
John Short  
Jose Maria Alapont  
Joseph P. Gumina  
Karen McClain  
Kevin R. Heigel  
Laura Marion  
Lothar Veaser  
Majorie Harris Loeb  
Marc C. McGuire, Esq.  
Maria Conor-Freeman  
Martin Conlon  
Mary A. Gray  
Max Rogers  
Michael A. Shader

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Declaration of Knute J. Salhus

Michael Beckett  
Michael T. Reagan  
Mike Balsei  
Mike Rayne  
Milan E. Belans II  
Myung Hwan Yoon  
Nick Hotchkin  
Pamela M. Geller  
Patricia C. Suelzt  
Paul S. Milburn  
Peter H. Janak  
Phillippe Desnos  
R. Scott Bailey  
R.A. Young  
R.E. Hathaway  
Rainer Hermeling  
Richard A. Franzi  
Richard Brown  
Richard E. Erwin  
Richard J. Zablocki  
Richard Jok  
Robert H. Sparks  
Robert Katz, Esq.  
Roberto Edwin Berry  
Ronald E. Jobe  
Russel W.H. Bailey  
Sandeep Manocha  
Sarah J. Salrin  
Sean P. Corcoran  
Shuji Hayashida  
Stephen L. Davey  
Steve D. Clemons  
Susan A. McLaughlin  
Theodore H. Lewis  
Thomas D. Goodman  
Thomas N. Twomey  
Timothy J. Knutson  
William D. Cornwell  
William Steven Bowers  
Wolfgang Humbeck  
Andrew Brown, Jr.  
Arthur Russell Jackson  
Carrie Anderson  
Christopher P. Arkwright  
David Knill  
David Maschoff  
F. Thomas Springer  
F. Thomas Sprunger  
Fred J. Bellar III  
Gregory R. Richards  
Henry A. Sullivan  
James H. Hindels

Jeffery M. Overly  
Jeffery R. Chadwick  
John A. Jaffurs  
John Robert Roland, Jr.  
Linos Jacovides  
Mark S. Kamischke  
Michael L. Schuppe  
Milton R. Scheffler  
Pam Pitsenbarger  
Patrick Griffin  
Robert C. Walker  
Samuel H. Hall Jr.  
Timothy G. Forbes  
David Sherbin  
Robert Dellinger

**V. Major Customers**

Aftermarket Technology Corp.  
American Axle and Manufacturing Holdings Inc.  
Arvinmeritor Inc.  
AZ Automotive Corp.  
Benteler Industries, Inc.  
BMW  
Caterpillar Inc.  
Collins & Aikman Corp.  
Cummins Inc.  
Daewoo Motor  
Daijatsu  
DaimlerChrysler Corp., US  
DBM Technologies, Inc.  
Delphi Allied Sales  
Denso  
Fiat Group  
Ford Motor Co.  
Fuji Heavy Industries  
General Motors Corp.  
GM Powertrain  
GMIO  
GMNA  
GMNAO  
GMSPO  
Harley Davidson  
Honda of America Mfg., Inc.  
Hyundai Motor America  
Isuzu Group  
Kautex Textron  
Lear Corporation Automotive Systems  
Intier Automotive Inc.  
Magna International Inc.  
Mitsubishi Motors of America Credit Co.  
Modatek  
Navistar International Corporation

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Nissan North America Inc.  
Paccar  
Power & Signal Group  
Promotora  
PSA Group  
Renault  
Rover  
Suzuki Group  
Takata  
Tenneco, Inc.  
Toyota Motor Credit Corporation  
TRW  
Volvo Truck  
VW Group  
Yorozu  
American Alliance of Service Providers (AASP)  
Agfa Corporation  
Agfa-Gevaert N.V.  
Agilent Tech. (M) SDN BHD  
Aksys, Ltd.  
American Discount Supply, Inc.  
Applied Biosystems  
Automotive Training Schools  
Brite Smile  
Cambrex Bio Science  
Cami Automotive Inc.  
Cardinal Health  
Caterpillar Engine Systems  
Coinstar, Inc.  
Elgin Industries  
Everest Biomedical Instruments  
ForHealth Technologies, Inc.  
Haemoscope Corporation  
Helicor, Inc.  
Hewlett-Packard Co.  
HP Financial Services  
Independent Auto Parts (IAPA)  
Inogen  
INO Therapeutics  
InterAmerican Trade Corp.  
International Truck & Engine Corp.  
John Deere  
Johnson Controls Inc. (JCI)  
Key Safety Systems, Inc.  
KLA Tencor Corp.  
KS Centoco  
L-3 Communications  
LeftHand Networks  
Matco Tools  
Medical Simulation Corporation  
Medrad Inc.  
Medtronic Navigation

Melling Tool Company  
Michael Baker, Inc.  
National Auto Radiator  
Niton Corporation  
NuVasive, Inc.  
Ophthonix, Inc.  
Particle Measuring Systems, Inc.  
Point 5 Technologies  
Precision Turbo & Engine Rob.  
Rescue Technology  
Reviva Labs  
S.E. Power Systems Orlando  
StorageTek  
Sun Refining & Marketing  
Sunrise Medical HHG, Inc./Sunrise Medical Ltd.  
Tamsco, Inc.  
Technologia Modificada SA de Caterpillar  
Tire Industry Foundation  
USA Technologies, Inc.  
Verilink Corporation  
Volvo Do Brazil Veiculos Ltda.  
Volvo Parts North America, Inc.  
Wheeler Brothers, Inc.

**VI. Insurance Providers**

ACE American Insurance Company  
AIG/American International Group, Inc.  
Allied World Assurance Company, AWAC  
American International Companies  
AON (Bermuda) Limited  
AON Risk Services of Illinois  
AON Risk Services, Inc.  
Blue Cross Blue Shield of Michigan  
CIGNA Behavioral Health  
CIGNA Corp.  
Cole Managed Vision  
David Vision  
Delta Dental Plans Association  
Green Shields Canada  
Health Solutions  
Health Plus  
Hewitt Associates  
JLT Services  
Lexington Insurance Companies  
M-Plan  
Medco Health Solutions Inc.  
The Medstat Group Inc.  
MetLife  
National Foot Care  
NCQA (National Committee for Quality Assurance)  
New York Workers Compensation Board  
Scantron



Exhibit 3 to  
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SHPPS/Health International  
Starr Excess Liability Insurance Intl. Limited  
St. Paul Fire & Marine Insurance Compan  
St. Paul (Bermuda), Ltd.  
TGI Direct  
Towers Perrin  
United Health Group  
University of Michigan  
Value Behavioral Health (Value Options)  
Zurich American Insurance Company  
ACE USA  
AIG World Source  
Allianz of America Corporation  
American International Specialty Lines Insurance  
Company  
Bermuda Markets  
CAN Insurance Services (CIS)  
GEP  
Gulf Underwriters Insurance Company  
Hanover Inc.  
HDI Insurance Company  
IRI  
Liberty Mutual Insurance Company  
Lloyds of London  
Marsh USA, Inc. (Broker)  
Tokio Marine  
XL Global Reinsurance Company, Ltd.  
AIG Excess Casualty North America (Lexington)  
AIU, Inc.  
American Home Assurance Co. (AIMA)  
AON UK  
Arch Insurance Group Inc.  
AXIS  
Canawill, Inc.  
Chubb Custom Insurance  
Continental Casualty Co. (C.N.A)  
Federal Ins. Co. (Chubb)  
Great American Insurance Co.  
Hanseatic Insurance Company (Bermuda) Ltd.  
Ins. Co. of the State of Pennsylvania (AIG)  
Marsh/Pentastar  
National Union Fire Ins. Co. (AIG)  
Pacific Employers Insurance Co. (ACE USA)  
Steadfast Insurance Company (Zurich)  
Swiss Re Insurance Company Ltd.  
Twin City Fire Insurance (Hartford)  
United State Aviation Insurance Group (USAIG)  
US Specialty/HCC  
ACE Insurance Co.  
AIG WorldSource  
Nation Union (AIG)  
Amerada Hess Corporation

ANR Pipeline Company  
Columbia Gas Transmission Corp.  
Columbia Gas of Ohio  
Coral Energy Resources, L.P.  
East Ohio Gas Co.  
Indiana Gas Company  
Panhandle Eastern Pipeline Company  
Seminole Energy Services  
Sequent Energy Services  
The Hartford  
UGI Energy Servies  
Union Gas System, Inc.  
Vectren Energy

**VII. Major Vendors**

3M Company  
A Agrati SPA  
Ab Skf  
Abc Group Inc.  
Acome Societe Cooperative De Produc  
Advanced Micro Devices  
Affinia Group Holdings Inc.  
Aluminum Company of America, Inc. (ALCOA)  
Alpine Group Inc.  
Alps Electric Co. Ltd.  
American President Lines Ltd.  
Amtek Engineering Ltd.  
Analog Devices Inc.  
Android Industries LLC  
Aplicaciones De Metales Sinterizado  
Aramark  
Assembleon America Inc.  
Autocam Corp.  
Autoliv Asp Inc.  
Beiersdorf AG  
Binter SA  
Boco Pty Ltd.  
Bosch, Robert Stiftung Gmbg  
Bosch Automotive Systems Corp.  
Calsonic Kansei Corp.  
Calsonic Kansei North America, Inc.  
Carlisle Companies Inc.  
Carringworth Ltd.  
Centra Inc.  
Cie Automotive Sa  
Clarion Corporation of America  
Contech  
Continental Gummi-werke AG  
Daewoo Heavy Industry America  
Dayco Products LLC  
DBG Tool & Machine  
Deloitte & Touche

Exhibit 3 to

Declaration of Knute J. Salhus

Denso International America, Inc.  
Dhl Danzas Air & Ocean  
Direct Sourcing Solutions  
DMC 2 Canada Corporation  
Dura Automotive Systems Inc.  
Eco-Bat America LLC  
Electronic Data Systems Corporation (EDS)  
Engelhard Corporation  
Essex Group Inc.  
Feintool International Holding  
Fountain Construction  
Freescale Semiconductor Inc.  
Furukawa Electric Co. Ltd., the  
General Electric Capital Corporation  
General Electric Co. Inc.  
Georg Fischer AG  
Great Lakes Tape Corp.  
Green, Ernie Industries Inc.  
Groupe Rencast  
Hitachi Automotive Products, Ltd.  
Hitachi Ltd.  
Hitachi Chemical Asia Pacific  
HSS LLC  
Illinois Tool Works Inc.  
Impala Platinum Holdings Ltd.  
INA Bearing Group  
Infineon Technologies AG  
Intermet Corporate  
ISI of Indiana Inc.  
Johann Albert Freund  
Kataman Metals Inc.  
Kyocera  
Leaseway Transfer Pool  
Leopold Kostal GmbH & Co. Kg  
Lexington Connector Seals  
Linamar Corp.  
Littlefuse Inc.  
LS Cable Ltd.  
Madison-kipp Corp.  
Mahle GmbH  
Markin Tubing  
Metaldyne Corporation  
Methode Electronics Inc.  
Metropolitan Life Ins. Co.  
Microsoft Services  
Minebea Co. Ltd.  
Molex Inc.  
Motorola Inc.  
Motorola Automotive  
Multitronics Inc.  
National Semiconductor Corporation  
NEC Electronics Inc.

Nec Corp.  
Niles Co. Ltd.  
North American Operations  
NSK Ltd.  
Ogura Clutch Co. Ltd.  
Olin Corp.  
Paid Prescriptions LLC  
Pam Dedicated Inc.  
Panasonic Automotive Systems Company  
PBR Automotive USA LLC  
PBR Columbia LLC  
PEK Co. Ltd.  
Philips Semiconductors  
PriceWaterhouseCoopers LLP  
Progressive Moulded Products Ltd.  
Qek Global Solutions  
RSR Corporation  
Ryder Integrated Logistics, Inc.  
Sansho Giken Co. Ltd.  
Sas Comte  
Securitas Security  
Sequa Corp.  
Setech Inc.  
SGS Thomson  
Siemens Automotive Ltd.  
Siemens AG  
Societe Industrielle De Sonceboz SA  
SPX Corporation  
Steel Technologies, Inc.  
Stoba Praezisionstechnik GmbH & Co.  
Synchron-Eifler Ipari Es Kereskedelm  
Tata America Intl. Corp.  
Tech Central  
Texas Pacific Group Ltd.  
Textron Inc.  
Thyssenkrupp AG  
Tokico Ltd.  
Torrington Co.  
Toyo Clutch Co. Inc.  
TRW Automotive  
TT Electronics PLC  
Tyco International Ltd.  
Tyco Electronics Corp.  
Umicore Sa  
Unigraphics Solutions Inc.  
US Steel Corporation  
UVA Machine Company  
Vireo Sa  
Vallourec  
Vanguard Distributors Inc.  
Viasystems Canada Inc.  
Visteon Automotive Systems

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Declaration of Knute J. Salhus

Wanxiang Group Corp.  
Waupaca Foundry Inc.  
Yazaki Corp.  
ADC - Anderson Diecast  
Bayer AG  
Blackhawk Automotive Plastics Inc.  
Circle Plastics Products Inc.  
Equistar Chemicals LP  
Federal Mogul Corp.  
Georgia Gulf Corp.  
GKN PLC  
Hayes Lemmerz International Inc.  
Henkel KGAA  
I&W Industries LLC  
Intec Group Inc., The  
International Wire Group, Inc. (Omega)  
Key Plastics LLC  
M&Q Plastic Products Inc.  
Martinrea International Inc.  
Meadville Forging Co.  
Michigan ARC Products  
Microchip Technology Inc.  
Mittal Steel Company N.U.  
MTI Technology Corp.  
National Rivet & MFG Co.  
Norandal  
Norilsk Nickel  
Northern Engraving Corp.  
Olympic Coaters  
Palmer Holland Inc.  
Perfection Spring  
PFG  
Photo Circuits  
Pioneer INDL Components  
Plymouth Rubber Company  
PMP  
Premier Trim LLC  
PTC Alliance Corp.  
Republic Engineered Products, Inc.  
Rotor Clip Company, Inc.  
Seiko Epson Corp.  
Sharp Electronics Corporation  
Shell Oil  
SKF USA, Inc.  
Spartech Corp.  
ST Microelectronics NV  
Swatch Group  
SwiTec  
Tower Automotive Inc.  
Trico Products Corporation  
US Aeroteam  
Parts Finishing Group Inc. (Vassar)

Willow Hill Industries  
ARC Automotive Inc.  
Texas Instruments Inc.  
CE Communications, Inc.  
Hyatt Legal Plans, Inc.  
SIRVA Relocation LLC  
EI Dupont de Nemours & Co. Inc.  
Freudenberg & Co. KG  
Timken Co., Inc.  
Best Buy Co. Inc.  
Circuit City Stores Inc.  
Daihatsu  
Napa Dist Center  
Saturn Corp.  
Standard Motor Products Inc.  
Wal-Mart Stores CE  
XM E-mail LLC  
Federal Environmental Protection Agency  
Fraccionadora Industrial del Norte, S.A. de C.V.  
GMACCM Asset Management de Mexico  
Hub Group  
Michigan Department of Environmental Quality  
New Jersey Environmental Protection Agency  
Ohio Environmental Protection Agency  
Orange County Health Care Agency  
ProLogis-Juarez Investment, LLC  
Reliance Insurance Company  
RLI Surety  
Safeco Insurance Co.  
State of Alabama Dept of Industrial Relations  
State of Georgia, Workers' Compensation Board  
State of Kansas, Workers' Compensation Board  
State of New York, Workers' Compensation Board  
Toronto Dominion Bank  
ABC Plastic  
Advanced Polymer Systems, Inc.  
Allegney Technologies  
ATF  
Basell USA Inc.  
Beaver Mfg.  
Carpenter Technology Corp.  
Cooper Standard Automotive Inc.  
Curtis Screw  
Dana Corporation  
Decatur Plastic Products, Inc.  
DGB  
Dicky Grabler  
Dr. Schneider Automotive  
Eagle Picher Holdings Inc.  
Elkhart Prod.  
Epcos AG, Inc.  
Exxon Mobile Corp.

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Declaration of Knute J. Salhus

Fischer America  
Affinia Canada Corp.  
AK Steel Corporation  
AW Transmission Engineering  
Bosch Braking Systems Corp.  
Carlisle Engineered Prods.  
Carter Group Inc.  
D & R Technology LLC  
Doshi Prettl International  
Flextronics International  
Fujitsu Ten Corporation  
Futaba Corp. of America  
Howard County, Indiana Treasurer  
Ispat Inland  
Johnson Electric North  
Montgomery County, Ohio Treasurer  
Murata Electronics North America, Inc.  
Niles USA, Inc.  
Pechiney Rolled Products  
Robert Bosch Corporation Automotive Group  
Semiconductor Components Industries, LLC  
SGS Thompson  
Solelectron de Mexico SA de CV  
State of Wisconsin  
TDK Corporation of America  
TI Group Automotive System  
Westwood Associates Inc.  
Yazaki North America Inc.  
Alps Automotive, Inc.  
Cataler North America Corp.  
Corus LP  
SPX Contech  
Aisin Seiki Co Ltd  
Buena Vista Township, Michigan  
Capri Capital Advisors LLC  
Delta  
Limar Realty Corp  
Madison County, Indiana  
Merck Medco  
State of Michigan  
State of Ohio  
Traxle Mfg Ltd  
University HealthSystem Consortium (UHC)  
Adam Opel AG  
Agco-Jackson Operation  
Cannon Group Ltd.  
DK Packaging  
Espackdis SA  
HMH Group  
Koltec BV  
New Wave Enterprises (Belgium) NV  
Perkins Engines Company Ltd.

Saab Automobile AB  
Vauxhall Motors Ltd.  
AFX Wheels  
Amphenol Corp  
Asahi Glass Co  
B&A Enterprises  
Bitron Industrie SpA  
British Vita PLC  
BTV Holding GmbH  
Bus Electronik GmbH  
Dr. Johannes Heidenhain-Stiftung Gmb  
Engineered Plastic Components Inc  
Hanwha Corp Poun Plt  
International Rectifier Corp.  
Marian, Inc  
Mecaplast  
Mitsubishi Electric  
Ningbo Huaxiang Electronic Co Ltd  
Noranda Aluminum, Inc  
Ontario Holding International Bv  
Pressac  
Quexco Inc  
Rohm Co Ltd  
Samtech Corporation  
Schulte & Co GmbH  
Selectron Corp  
Spirent PLC  
Stelco GmbH Electronic Components  
Sumitomo Electric Industries Ltd  
Taiho Corporation of Europe Kft  
Technitrol Inc  
TPG Advisors  
Vishay Intertechnology  
Wieland Werke AG  
Wilh Werhahn

**VIII. Professionals**

Cleary, Gottlieb, Steen & Hamilton  
Corporate Branding LLC  
CMS Worldwide  
Fidelity Employer Services Company LLC  
Fidelity Institutional Retirement Services Company  
Morris, Nichols, Arsht & Tunnell  
Sedgwick Claims Management Services, Inc.  
Shearman & Sterling LLP  
4GEN  
Air Academy Associates  
AIT GROUP  
American Supplier Institute, LLC (ASI)  
Ariane Ingenierie  
ASI, Shainin (ICIM)  
Asset Mfg. Resources

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Declaration of Knute J. Salhus

BBK, Ltd.  
Bevco Solution Strategies  
Braun Kendrick Finkbeiner  
BSI Americas  
Bugbee & Conkle  
Crew Buchanan & Lowe  
Drew, Eckl & Farnham, LLP  
Due, Doyle Fanning, Ewing & Metger, LLP  
Ernst & Young  
Evans, Pletkoic & Rhodes, P.C.  
Eyster, Key, Tubb, Weaver & Roth  
Fernandez Racing  
FTI Consulting, Inc.  
Hamberger & Weiss  
Hendrick Motorsports  
Holloway, Dobson, Bachman  
Hudson, Potts & Bernstein  
I33 Communications LLC  
KPMG LLC  
Lathrop & Gage  
Lean Business Solutions  
Lenox, Socey, Wilgus, Formidoni, Brown, Giordano & Casey  
Letson, Griffith, Woodall, Lavelle & Rosenberg  
Levasseur & Levasseur  
Linklaters  
Locker & Lee  
McCann-Erickson  
MIT  
O.P. Tyagi  
Paul E. Riegel, Esq.  
Phifer & White, P.C.  
Robbins GIOIA  
S.P. Nagrath & Co.  
Saarakshi Enterprises  
Saloman Smith Barney  
Sapient  
Scheuer Mackin Breslin LLC  
Seva Technologies  
Shainin LLC  
Six Sigma Academy  
Solution Strategies, Inc.  
Southwest Research  
TBM  
Tech Caliber  
Training Services and Solutions  
TSSC  
TWI Network  
Vprys, Sater, Seymour & Pease  
Watson Wyatt & Company  
Wise, Carter, Child & Caraway  
World Class Engineering

Zeanah, Hust & Summerford  
Groom Law Group  
O'Melveny & Meyers, LLP  
Rothschild Inc.  
Rohatyn Associates LLC  
Sitrick & Company  
Ahern & Soper Co. Inc.  
Air Academy Press & Associates  
ASI Consulting Group LLC  
Asset Management Resources  
Bede & Associates  
Booz-Allen Hamilton  
Clark Patterson Associates  
Conway McKinsey and Dunlevy  
Corporate Executive Board  
CTG Auditors  
CTJ Safety Associates  
DASCO  
David Cunningham  
Det Norske Veritas  
Detroit Translation Bureau  
DeWitt Ross & Stevens  
Electricore Inc.  
Hao Do  
Institute of Configuration  
Link Testing Laboratories  
Meritus Consulting Services  
Miller Consulting Services  
Molitor International  
Ohio State University  
Origin Intl. Inc.  
Rutledge Tonya R.  
SGS Controll Co. MBH  
Tatum Partners  
Tec Ease Inc.  
TPI  
Xpedex  
AJM International  
Bedi Strategies, Inc.  
Brenda Veit  
Calwest  
Cardoza  
Carquest  
Chris Kouri & Assoc.  
Coble Taylor & Jones  
Coe & Associates  
Common Point Graphics  
Dickson Allen  
Foley & Lardner LLP  
Frost Brown Todd LLC  
Hirsig-Frazier Co.  
Hunton & Williams LLP

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JLE Process Services, Inc.  
Kitchin & Sons, Inc.  
Law Offices of Albert M. Gutierrez, P.C.  
Lee Hecht Harrison  
N.A. Williams Co.  
Northeastern Marketing  
On-Mark Sales  
Orion Adv. Mktg.  
Parsons  
Paul Hastings Janofsky & Walker LLP  
Productivity Systems  
QS Servicos Tecnicos  
Richards Spears Kibbe & Orbe LLP  
Russell Reynolds Associates, Inc.  
SAP Consulting  
Savety Innovations Ltd.  
Shaw E & I  
Siskel Sales Company  
Spirax Sarco  
SRS Marketiong Co.  
Suh & Assoc.  
Suri & Company  
Watkins Ludlam Winter & Stennis, P.A.

**IX. Indenture Trustees**

Bank One Trust Company N.A.  
J.P. Morgan Trust Company, N.A.  
Chase Lincoln First Bank N.A.  
First National Bank of Chicago

**X. Underwriters of Securities**

A.G. Edwards & Sons, Inc.  
ABN AMRO Incorporated  
Advest, Inc.  
Banc of America Securities LLC  
Barclays Capital Inc.  
BB&T Capital Markets, Inc.  
BNP Paribas Securities Corp  
C.L. King & Associated, Inc.  
Citigroup Global Markets Inc.  
Comerica Securities Inc.  
Credit Suisse First Boston LLC  
D.A. Davidson & Co.  
Deutsche Bank Securities Inc.  
Ferris, Baker Watts, Incorporated  
HSBC Securities Inc.  
J.P. Morgan Securities Inc.  
Janney Montgomery Scott LLC  
McDonald Investments Inc.  
Merrill Lynch, Pierce, Fenner & Smith Incorporated  
Mesirow Financial, Inc.  
Morgan Stanley & Co. Incorporated

Oppenheimer & Co. Inc.  
Quick & Reilly, Inc.  
RBC Dain Rauscher Inc.  
Ryan Beck & Co.  
Samuel A. Ramirez & Company Inc.  
Scotia Capital Inc.  
SG Cowen Securities Corporation  
Southwest Securities, Inc.  
Stifel, Nicolaus & Company, Incorporated  
The Royal Bank of Scotland PLC  
U.S. Bancorp Piper Jaffray Inc.  
UBS Securities LLC  
Utendahl Capital Partners, L.P.  
Wachovia Capital Markets, LLC  
Wells Fargo Van Kasper LLC  
Williams Capital Group, L.P.

**XI. Parties to Collective Bargaining Agreements**

International Union, United Automobile, Aerospace and  
Agricultural Implement Workers of America (UAW)  
"IUE-CWA, the Industrial Division of the  
Communications Workers of America,  
AFL-CIO"  
Electronic and Space Technicians Local 1553  
International Brotherhood of Electrical Workers, AFL-  
CIO Local 663  
International Union of Operating Engineers Local 101-S  
International Union of Operating Engineers Local 18-S  
IUE, AFL-CIO Local 698  
IUE, AFL-CIO Local 711  
IUE, AFL-CIO Local 718  
IUE, AFL-CIO Local 755  
IUE-CWA, The Industrial Division of the  
Communications Workers of America, AFL-CIO, CLC  
IUE-CWA Local 1111  
IUE-CWA Local 416  
IUE-CWA Local 709  
IUE-CWA, AFL-CIO Local 801  
IUE-CWA, AFL-CIO,CLC Local 717  
UAW Amalgamated Local 292  
UAW Amalgamated Local 686  
UAW Local 1021  
UAW Local 1097  
UAW Local 167  
UAW Local 1866  
UAW Local 2031  
UAW Local 2083  
UAW Local 2151  
UAW Local 2157  
UAW Local 2188  
UAW Local 2190  
UAW Local 2195

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UAW Local 286  
UAW Local 438  
UAW Local 467  
UAW Local 651  
UAW Local 662  
UAW Local 686, Unit 19  
UAW Local 696  
UAW Local 699  
UAW Local 913  
UAW Local 969  
United Steelworkers of America  
International Association of Machinists (IAM) Local 78  
International Union of Operating Engineers (IUOE) Local 832S  
United Steel Workers of America (USW) Local 87

**XII. Counterparties to Major Leases**

1401 Troy Associates Limited Partnership  
ATEL Capital Group  
First Industrial L.P.  
Ford Motor Land Development Corporation  
John E. Benz & Co.  
Kensington Capital Corp.  
Kilroy Realty, L.P.  
LaSalle National Bank  
Laurence Tippman, Sr., Family Limited Partnership  
Osprey, S.A., Ltd.  
River Road Investments, Inc.  
TR Butterfield Trail Corp.  
Universal Tool and Engineering Company, Inc.  
Wells Operating Partnership, L.P.  
ORIX Warren, LLC / Orix GF Warren Venture

**XIII. Counterparties to Major Contracts**

Techcentral LLC  
American Electric Power (AEP OK)  
Air Force Office of Scientific Research (AFOSR)  
Alabama Gas Corporation  
Alabama Power Co.  
Alltel  
Ameritech Information Systems, Inc.  
Anderson City Utilities, IN  
Anxebusiness Corp.  
Applera Corporation  
ARL  
AT&T Corporation  
AT&T Solutions, Inc.  
AT&T Wireless  
Avaya World Services, Inc.  
Cardinal Health 200, Inc.  
Cellco Partnership d/b/a Verizon Wireless  
Chemical Reclamation Svcs Inc. USA

Cinergy PSI IN  
City of Adrian, MI  
Clinton (City of) MS  
Columbus (City of) Ohio  
Constellation NewEnergy, Inc.  
Consumers Energy  
Consumers Power Company  
Coopersville (City of) MI  
D.O.T. Volpe Center  
Dayton Power & Light Co.  
Dayton Water Dept (City of) Ohio  
Department of Commerce/National Institute of Standards and Technology (DOC/NIST)  
Department of Defense/Tank-Automotive and Armaments Command (DOD/TACOM)  
Department of Energy/National Energy Technology Laboratory (DOE/NETL)  
“Department of Transportation/National Highway Traffic Safety Administration (DOT/NHTSA)”  
DPL Energy Resources, Inc.  
DTE Energy MI  
El Paso Electric Co. TX  
Electricore Aerovironment  
Emtech  
Entergy (MS Power & Light) USA  
EQ-Heritage USA  
Erie Cnty. Dept. Environ Serv. OH  
Fitzgerald Wtr. Lgt. Bond Com GA  
Flint (City of) MI  
Georgia Power Company  
Henry County REMC IN  
Heritage Interactive Services USA  
HESCO Houston Energy Svcs Co.  
Honeywell International  
Indiana University: Purdue University Indianapolis (IUPUI)  
Indiana Michigan Power Comp IN  
Indiana-American Water Company  
Indianapolis Power & Light Co.  
Industrial Energy Users - Ohio  
Intercall  
Johns Hopkins University  
Kokomo Gas & Fuel Company IN  
Kokomo Wastewater (City of) IN  
KPL (Western Resources) KS  
Limestone County Commission AL  
Limestone County Wtr & Swr AL  
Lockport (City of) NY  
Lockport Energy Associates NY  
Magic Valley Electric Coop USA  
Mississippi Power Company

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Monroe Cnty Water Authority NY  
Montgomery City San Eng Dept OH  
MRI Connectivity Solutions  
NASA  
New Brunswick (City of) NJ  
New York Power Authority  
New York State Electric & Gas NY  
Nextel Coomunications  
Niagra Mohawk NY  
North Alabama Gas District AL  
Oak Creek (City of) WI  
Ohio Edison Company  
Oil Chem Inc. USA  
Olathe (City of) KS  
OneOK Energy Energy Marketing OK  
Pepco Energy Services, Inc.  
Portage Cnty Wir Resources OH  
PSE&G NJ  
Purdue University  
Rineco Chemical Industries USA  
Rochester (City of) NY USA  
Rochester Gas & Electric NY  
SBC Ameritech  
SBC Global Services, Inc.  
SkyTel  
Southern California Edison  
Sprint United  
State of Indiana  
TechSolve  
Tennessee Valley Authority  
Time Warner  
Troy (City of) MI  
Tulsa Utils Svc (City of) OK  
TXU Energy Retail Company LP  
USAF/AFRL  
Vandalia (City of) OH  
Verizon  
Warren (City of) Util Srvs OH  
Warren City of Pollution Control  
Wisconsin Electric Power Co. WI  
Wyoming (City of) MI  
Zoe Medical, Inc.  
Alexander Long, III  
Anxebusiness Corp.  
Bell South  
Bluetooth  
Caretools, Inc.  
Clifford Electronics, Inc.  
Compuware Corporation  
Cullmann GmbH  
Debiotech S.A.  
Direct Sourcing Solutions (DSSI)

Dolby Digital  
DSSCSC China  
Embedded Technology  
Ericsson AB  
Firma Carl Freudenberg KG  
HTC Corp.  
IBM Corporation  
Ideal Technology Solutions U.S. Inc  
Inovise Medical, Inc.  
Integrated Therapeutics Group, Inc.  
Intel Corporation  
JSP International Ltd.  
LiveDevices Inc  
Logikos  
Lucent Technologies Inc.  
Magnavox Government and Industrial Electronics  
Company  
Matsushita Electric Corporation of America  
Miller Engineered Services, Incorporated  
MMT SA  
Moving Magnet Technologies SA  
MPEG LA, LLC  
NCMS  
Nokia Corporation  
North American Philips Corporation  
Premacare  
Sanden Corporation  
Satyam  
Scroll Laboratories, Inc.  
Standard Research Institute International (SRI Intl)  
TCS  
The Whitaker Corporation  
Thomas Giannulli Inc.  
Toshiba Corporation  
UBE Industries, Ltd.  
UnitedGlobal Com Inc (UGC)  
UGC "Europe"  
Valence Technology Cayman Islands Inc.

**XIV. Major Lenders**

Banc One Capital Markets, Inc.  
Falcon Asset Securitization Corporation  
Jupiter Securitization Corporation  
ABN AMRO Bank N.V.  
Amsterdam Funding Corporation  
The Bank of Tokyo-Mitsubishi, Ltd.  
Gotham Funding Corporation  
JPMorgan Bank, N.A.  
Wachovia Bank, National Association  
Blue Ridge Asset Funding Corporation  
City of Saginaw, Michigan  
Michigan Strategic Fund



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Whitney National Bank  
Citicorp Securities, Inc.  
First Chicago Capital Markets, Inc.  
Dai-Ichi Kangyo Trust Company of New York  
Cede & Co.  
Ohio Water Development Authority  
Cleveland Trust Company  
Deposit Guaranty National Bank  
Regions Bank  
Lord Corporation  
A3 Funding LP  
Ableco Finance LLC  
Agricultural Bank of China  
Amaranth Partners LLC  
Apollo Distressed Investment Fund  
Appaloosa Invest Ltd. Partnership I  
Australia and New Zealand Bank Group  
Banco Bilbao Vizcaya Argentaria, S  
Banca Nazionale Del Lavoro SpA, New  
Banco Santander Central Hispano S.A.  
Bank of America, N.A.  
Bank of China Luxembourg SA  
Bank of New York  
Bank of Nova Scotia  
Bank of Toyko Mitsubishi Company  
Barclays Bank PLC  
BNP Paribas  
BrenCourt Distress Securities Maste  
Calyon New York Branch [f/k/a] Credit Lyonnais  
CapitalSource Finance LLC  
Cargill Financial Services Intl. Inc.  
Citibank N.A.  
Citigroup Financial Products Inc.  
Comerica Bank Michigan  
Commerzbank Aktiengesellschaft New  
Credit Industriel et Commercial  
Deutshce Bank AG  
Deutsche Bank Trust Company America  
Dymas Funding Company LLC  
Event Partners Debt Acquisition, LLC  
Fifth Third Bank, Eastern Michigan  
Goldman Sachs Credit Partners L.P.  
Gulf Stream - Compass CLO 2004-1, Ltd.  
Gulf Stream - Compass CLO 2005-1, Ltd.  
HBK Master Fund L.P.  
HSBC Bank USA, National Association  
KeyBank National Association  
Lehman Commercial Paper, Inc.  
Mizuho Corporate Bank Ltd. fka DKB  
Morgan Stanley Senior Fundings, Inc.  
Protective Life Insurance Company  
Sequils Ing I, Ltd.

Severn River Master Fund Ltd.  
Societe Generale SA New York  
Special Situations Investing Group, Inc.  
Sumitomo Mitsui Banking Corporation  
Trilogy Portfolio Company, LLC  
TRS Callisto LLC  
TRS Leda LLC  
TRS Thebe LLC  
UBS AG, Stamford Branch  
UBS Loan Finance LLC  
UFJ Bank Limited  
Windmill Master Fund LP  
Grand Central Asset Trust, SIL Series  
Sea Pines Funding LLC  
Tenor Opportunity Master Fund, Ltd.  
Citicorp Vendor Finance, Inc.  
Compaq Financial Services Corporation  
Crown Credit Company  
Sentry Financial Corporation  
The Peltz Group, Inc.  
Whitney Private Debt Fund LP  
Bear Stearns Investment Products  
Secondary Loan and Distressed Credit  
ACA CLO 2005-1, Ltd.  
Access Institutional Loan Fund  
ADAR Investment Fund Ltd.  
Addison CDO, Limited  
AG Alpha Credit Master, Ltd.  
Ahab Partners, L.P.  
Airlie Opportunity Master Fund, Ltd  
American Express Certificate Company  
AMMC CLO  
Archimedes Funding IV, Ltd.  
ARX Global High Yield Securities  
Aslan Capital Master Fund, LP  
Atlas Capital Funding, Ltd.  
Atrium  
Avenue CLO  
Avery Point CLO, Ltd.  
Balboa CDO I, Limited  
BDC Finance LLC  
Black Diamond Offshore Limited  
Blue Square Funding Ltd. Series 3  
Boldwater CBNA Loan Funding LLC  
Boldwater Credit Opportunities  
Boston Harbor CLO 2004-1, Ltd  
Boston Income Portfolio  
Brookville Capital Master Fund, L.P.  
Brun Mawr CLO, Ltd.  
Callidus Debt Partners CDO Fund I  
Candlewood Capital Partners LLC  
Canpartners Investments IV LLC

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Canyon Capital Partners  
Castle Garden Funding  
Castle Hill  
CDL Loan Funding LLC  
Cedarview Opportunities Master Fund  
Celerity CLO Ltd  
Centurion CDO  
Chatham Light II CLO, Limited  
Citadel Hill 2000 Ltd.  
Colonial Funding LLC  
CSAM Funding IV  
C-Squared CDO Ltd.  
Cumberland II CLO Ltd.  
Cypresstree Claif Funding LLC  
D.K. Acquisition Partners, L.P.  
Debt Strategies Fund, Inc.  
Delaware Corp Bond Fund  
Delaware Delchester Fund  
Desjardins Financial Security Life  
Diversified Income Strategies  
Diversified Investors High Yield  
Dryden Leveraged Loan  
Duane Street CLO 1, Ltd.  
Duma Master Fund LP  
Dunes Funding LLC  
ELF Funding Trust I  
Employers Insurance of Wausau  
Empyrean Investments, LLC  
Endurance CLO I Ltd.  
Excess Book  
Feingold O'Keefe Credit Fund CBNA  
First Trust Highland Capital  
Flagship CLO  
Forest Creek CLO, Ltd.  
Fortis Bank SA NV Cayman Island Branch  
Forstress Credit Funding  
Lightspeed CLO  
Galaxy  
Gleneagles CLO Ltd.  
Global Enhanced Loan Fund S.A.  
Global StocksPLUS Income Fund  
Gracie Capital L.P.  
Greywolf Loan Participation LLC  
Guggenheim Portfolio Company XII  
Hammerman  
Harbour Town Funding LLC  
High Income Portfolio  
Highland Floating Rate  
Horizon Income Fund, Ltd.  
IDS Life Insurance Company  
ING Investment Management  
Investment CBNA Loan Funding LLC

Investors Bank and Trust Co  
Jasper CLO Ltd.  
Katonah  
KIL Loan Funding LLC  
Kingsland I, Ltd.  
KKR Financial CLO 2005-1, Ltd.  
KZH  
Liberty CLO Ltd.  
LibertyView Loan Fund, LLC  
Lincoln National Life Insurance Co.  
Linden Capital LP  
Lispenard Street Credit (Master)  
Loan Funding LLC  
Loan Star State Trust  
Long Grove CLO, Limited  
Madison Park Funding I, Ltd.  
Marathon CLO I Ltd.  
Marathon Special Opportunity  
Market Square CLO Ltd.  
Maquette Park CLO Ltd.  
McDonnell Loan Opportunity Ltd.  
Metropolitan West  
ML Global Investment Series Income  
Mountain Capital CLO  
Muirfield Trading LLC  
National City Bank  
Nemean CLO, Ltd.  
Oak Hill Credit  
Oak Hill Securities Fund  
OCM High Yield Plus Fund LP  
Octagon Investment Partners  
Panton Master Fund LP  
Park Avenue Loan Trust  
PIMCO Floating  
Pinewood Credit Markets Master Fund  
Pioneer Floating Rate Trust  
PNC Bank, N.A.  
Post Leveraged Loan Master Fund, LP  
Post Opportunity Fund L.P.  
Post Total Return Fund, L.P.  
Principal Life Insurance Company  
Prospect Funding I, LLC  
Putnam Investments  
Q Funding III LP  
Quadrangle Master Funding Ltd  
Quattro  
R2 Top Hat, Ltd.  
Race Point  
Red Fox Funding LLC  
Redwood Master Fund, Ltd.  
Riviera Funding LLC  
Robson Trust

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Rockwall CDO Ltd.  
Rosemont CLO, Ltd.  
Salomon Brothers Variable Rate  
Sankaty High Yield Partners  
Satellite Senior Income Fund  
Saturn Trust  
Scoggin Worldwide Fund Ltd  
Scottwood Partners LP  
SEI Institutional Managed TST  
Seneca Capital, L.P.  
Sierra CLO I Ltd.  
Silverado CLO 2006-1 Ltd.  
Sky CBNA Loan Funding LLC  
SMBC MVI SPC  
SOF Investment, LP  
Southport CLO, Limited  
SRI Fund LP  
Stanfield  
SunTrust Bank Atlanta  
TCW  
The Drake Offshore Master Fund, Ltd  
The Foothill Group Incorporated  
The Hartford Floating Rate Fund  
Thirvent High Yield  
Velocity CLO, Ltd.  
Venture CDO  
Vista Leverage Income Fund  
Vulcan Ventures, Inc.  
Watershed Capital  
Waterville Funding LLC  
Waveland-Ingots, Ltd.  
Wells Capital Management  
Western Asset Floating Rate  
Wind River CLO I, Ltd.  
Wrigley CDO, Ltd.

**XV. State and Other Government Authorities**

Air Resources Board (ARB) California  
Alabama Department of Environmental Management  
(ADEM)  
Arizona Department of Environmental Quality (ADEQ)  
California Environmental Protection Agency (Cal EPA)  
Certified Unified Program Agencies (CUPA) (California)  
Colorado Department of Public Health and Environment  
(DPHE)  
Department of Toxic Substances Control (California)  
Georgia Department of Natural Resources  
Illinois Environmental Protection Agency (EPA) (Illinois)  
Indiana Department of Environmental Management  
(IDEM)  
Integrated Waste Management Board (CIWMB)  
(California)

Kansas Department of Health & Environment  
Kentucky Environmental and Public Protection Cabinet  
Minnesota Pollution Control Agency  
Mississippi Department of Environmental Quality  
Missouri Department of Natural Resources  
New Jersey Department of Environmental Protection  
New York State Department of Environmental  
Conservation (NYSDEC)  
Office of Environmental Health Hazard Assessment  
(OEHHA)  
Ohio Department of Commerce (BUSTR)  
Oklahoma Corporate Commission  
Oklahoma Department of Environmental Quality  
Pennsylvania Department of Environmental Protection  
Regional Air Pollution Control Agency (RAPCA) (Ohio)  
South Carolina Department of Health and Environmental  
Control  
State Department of Health Services (California)  
State Water Resources Control Board (SWRCB)  
(California)  
Tennessee Department of Environmental and  
Conservation  
Texas Commission on Environmental Quality  
U.S. Department of Transportation  
U.S. Environmental Protection Agency  
Wisconsin Department of Natural Resources  
Occupational Safety and Health Administration (OSHA)

**XVI. Potential Interested Parties**

Brittingham, Julie & David  
Estate of Stella Demeui  
Grimes, Rita  
Quinn, Larry  
Shannon Shaw, Martin L.  
Consumer Electronic Product Line  
Vehicle Electronic Product Line

**XVII. Major Litigation Parties**

Adams Oil  
Alan Torabi  
Alfaro, Jose C.  
Allegheny Coatings  
Allegheny Rodney  
Allegre Dong AH  
Alternate Resource, Inc.  
American Electronics Components (AEC)  
Amy C. Bastien  
Bryan, Greyson  
Arbogast, Michael A.  
Asherbranner, Jennifer T.  
Associated Springs & Barnes Group, Inc.  
Austin Group, Ltd.

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Automotive Technologies International, Inc.

Ayusa

A&O Mold & Engineering, Inc.

Barnes, Cleary

Bartell, Greg

Beck, Bobby

Bedrin, John

Bendix ABS Fires

Bernadine Peace

Betty J. Flora

Beuke, Robert L.

Bex, Russell

Bishop, Sr., James Denson

Blas, Cassandra E.

Bradley, Phyllis Jean

Brady, Billy W.

Brewer, Mary M.

Brian Dickerson

Brian Mahle

Brian Penley

Bridget A. Neubauer

Brown, James Lee

Building Materials Holding Corporation

Buis, James

Bulk Terminals, Inc.

Byron E. Hurst

Canter, Richard

Carl Allison

Central Bank of Brazil

Chad Dougherty

Chapa, Israel

Charles Francis Kulinec Jr.

Chase-Orr, Kimberly

Chris Wong

Cindy Lee Schlicher, n/k/a Cindy Lee Berthold

Circle Plastic Products, Inc.

City of DelRay Beach Police

Gimpex

Mano Gum

VEHVAC

Cloncs, Donald

Clorex S.A.

Columbus Plant Fire

Condutelli

Conrad, Dean F.

Cook, Sylvia

Cox, Jon C.

Crown City Plating Company

Custom Energy, L.L.C.

C&J Industries

Daniel A. Miller

Davis, Robert E., II

Vasquez, Joe R d/b/a/ Farmers' Marketing Service

Republic Waste Industries, Inc. a/k/a Autonation

Kelly Koszewski

INFONAVIT (Instituto del Fondo Nacional de la

Vivienda para los Trabajadores)

Tolulene & Chloroethane

Solvent Chemicals

Opel Hungary/GMPT

IMSS (Instituto Mexicano del Seguro Social)

Demet

Dennis Sharp

Denso Corporation

Devlieg Boulevard II, Inc.

DHB-CA

Donna R. Wilson

DSL Net Inc.

Eaton Corporation

Edith C. James

Elco Textron Fastening Systems

Elmore, Jr., Arlis M.

Energy Conversions Systems (ECS) f/k/a Morganite

Ennis, Donald

ESSEDUE

Estate of Lannon

Ethylene Propylene Diene

Eva M. Orlik

Executive Loan Program - MI

Farag Mohamed

Felipe F. Gavia, Sr.

Fiber Optic Fund

Fiber Systems International, Inc.

First Technology

Fleming, Joseph A.

Flex-Tech

FLSA Investigation, Kettering

Folck, Neal C.

Freddie L. Johnson

Gaines, Ira

Gann, Robert Edwin

Gary Whitney

GfH

Gillette, Edward A.

Greystone & Co.

Groce, Kelly R.

Gualandi, Kevin

Gulf Coast Bank & Trust Company

Gutjahr, Michael

Hammer, Edward

Harold Woodson

Hayes Brake

Hillman, Robert

Hirschmann Electronics GmbH & Co.

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Hoover Precision Plastics  
Hoyt, Arthur C.  
HPI  
Hubbard, Clarence E.  
Hunter, Clemie  
Hutchinson Seal Corp.  
H.E. Services Company  
ICG Communications, Inc.  
Diavia Belgian Distributor  
IUE Moraine Umpire  
James Burdette  
James H. Nguyen  
James Truscio  
Jason Mills  
Jeff Stoughton  
Jevicks, Teresa  
John Guevrra  
John Petrie  
Johnson, Jana C.  
Joseph Reno  
Judith Myers  
Karlin, Lawrence  
Kenneth J. Kumiega  
Key Plastics  
Kim Fouche  
Kim N. Khan  
Kimberly Y. Foster  
Kostal of America, Inc.  
Kramer, Steven  
Kraus, Jessica  
Laneko  
Lemon Bay Partners  
Leon Sammons  
Linda Osowski  
Linerboard Antitrust  
Litex, Inc.  
Lockheed Martin Corp.  
Lori Smith  
Lunt Manufacturing Co., Inc.  
Lynn Rowell  
L&W Stamping, Inc.  
Magnesium Aluminium Corporation  
Mansel Hagan vs Clyde Lee, Jr.  
Mark Heathco  
Martin J. Jordan  
Martina Clark  
Martinez, Jose Angel Mata  
Mary Smith  
Means Industrial, Inc.  
Merritt, James and Bonnie  
Michael A. Polito  
Michael K. Snider

Michael S. Young  
Michelle Hyder  
Mike Birdyshaw  
Mike Leslie  
Milwaukee Design Center  
Minnick, Ralph D.  
Modine Manufacturing Company  
Morrison, Thomas  
Mortensen, Philip Bradley  
Motorola Quadrasteer  
NBR  
Neal C. Folck  
Newton, David  
NGK Spark Plugs USA, Inc.  
Norma Jean Torsky  
Norman Jones  
O'Brian, George M.  
O'Brien, Michael L.  
O'Neill, Mary P.  
Orlick Industries, Ltd.  
OSHA Recordables  
P-K Tool & Manufacturing  
Pamela K. Dotson  
Paragon/CJR  
Parkview Metal Products, Inc.  
Partridge, Steve  
Patent Holding Company  
Paul J. Turinsky  
Paul Kirsch  
Automotive Applied Technologies Limited  
Pennington, Jeff  
Peter Yang  
Petrie Household Goods Claim  
Phelps, John W.  
Phillips, Robert  
Poitra, Tammie  
Praxair Surface Technologies  
Priest, Aaron  
Pritchard, Deborah Brown  
Proud, Douglas  
Quake Global, Inc.  
Quinn, Larry  
Raphael, Naomi  
Rebecca Lea Miles  
Rebecca Rudzik  
Reilly, Jr. Thomas A.  
ASEC France  
Richard Barner  
Richard J. Jakupco  
Richard Kowalski  
Richard W. Knisley, II  
Rio Bravo Occupied Worker Housing

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Robert Givens  
Robin McCree  
Rosalyn Motley  
Rowley, Donald  
Ruben J. Rosen  
Russell Anderson, Jr.  
Russell, Thomas  
Sedberry, Joyce  
Segway  
Sharon Kelley  
Sharyl Yvette Carter  
Shawn VanAmburg  
Shaw, Martin L.  
Shontea Jenkins  
Siemens VDO Automotive AG (SVDO)  
Smith, James O.  
Smith, Louis  
Smolik, Lillie  
Sonja Abernathy  
SouthTrust Bank  
Stansbury II, Robert L.  
Stejakowski, Dennis  
Stephen M. McKee  
Steven Williams  
Strategic Distribution Marketing De Mexico, S.A. DE  
C.V.  
Strattec Security Corporation  
Stuck, Ronald P.  
SungWoo  
Anglo Metals, Inc.  
Takata-Petri AG  
Talbot Case  
Tammy A. Vandale  
Tasha Kelely  
Tenneco Automotive Inc.  
Terazosin Hydrochloride  
Terrence Evans  
E&C-Sanko  
The Chamberlain Group, Inc.  
Theresa L. Spencer  
Thomas York Jr.  
Ticona Engineering Polymers  
Tina Newman  
Grundig Multimedia B.V.  
Trovan  
Tuthill, Rusty  
ESS, Inc.  
Delco Remy America, Inc. (DRA)  
Nabco  
Infratrol Cure Ovens  
U.S. Aeroteam, Inc.  
Valeo Electrical Systems, Inc.

Valeo Switches and Detection Systems, Inc.  
Ventra - Tech  
Vincent J. Coletta  
Waldo, Richard L.  
Walter Keith Lawson  
Wheeler, Bruce C.  
Whitehead, Anthony  
Whitmire, Steven Lee  
William Ashburn  
William Blaes  
William Jensen  
William P. Edwards  
Willis, Steven  
Woodward Diesel Pump  
Wood, Ralph  
Wright, Eugene A  
Yates, Dale A.  
Alex S. Stewart  
Anthony F. Budak  
Arnold, James Jr.  
Automotive Technologies, Inc.  
Avarette, Bessie  
Baxter, Daniel  
Bentley Rolls-Royce  
Berry, Doris  
Bhones, Diane  
BMC Holding Corporation d/b/a BMC West  
BorgWarner Inc.  
BorgWarner Turbo Systems, Inc.  
Brantley, Shalonda J.  
Brian Lyons  
Britt, Stephanie  
Brooks, Diane  
Brooks, Marvin  
Brooks, Shameila  
Brown, Celestia  
Bryce Woodward  
Buchanan, Rufus O.  
Burch, Amy R.  
Butler, Daisy J.  
Campbell, John E.  
Chivers, Kathy L.  
Clyde Wilson  
Cockrane, Ameatha  
Colbert, John E.  
Connie Fournier  
Copeland, Huey G.  
CWI  
Daniel Lamb  
Davis, Janetta  
DCX  
Diana B. McBride

Exhibit 3 to

Declaration of Knute J. Salhus

DMS NA  
Droman, Rick  
Dukarski, Katherine  
Dutton, William Boyd  
Edward Joseph Greenwood  
Elco Textron, Inc.  
Enterprise Automotive Systems  
Epsilon  
Farmer, Darryl G.  
Faurecia Exhaust Sys Inc.  
Fieger, Fieger, Kenney and Johnson  
Fields, Charlotte  
Foster, Kim L.  
Gaddis, Tracy  
Garcia, Jessie L.  
Gilyard, Jonnie  
Glass, Coy  
Glynn, Marcus  
Gonzalez, Phillip  
Gordon, Franklin  
Gordon, Patricia  
Gregory James Knighton  
Harco Industries, Inc.  
Harden, John W.  
Hardy, William  
Harold Aubert  
Hassel, Claudette M.  
Hernandez, Gloria  
Herndon, Laura V.  
Hills, Donald L., Sr.  
Honeywell ACS Sensing & Control  
Hood, Constance  
Hood, Kelli  
Howard, Mark  
International Truck  
IUE-CWA Local 755  
IUE-CWQ  
Johnson, Ruth  
Johnson, Shanellie  
Jones, David  
Jones, Lonnie  
Josey, Anita  
Joyce Walker  
Julias, Steven  
Kevin R. Walter  
Kowallek, Daniel E.  
Land Rover  
Larry Brady  
Larry C. Peters  
Latimore, John L.  
Lee Young  
Linda Hudson

Lisa Gross  
Little, Robert W.  
Logistics Solution Group S.A. de C.V.  
Lumpkin, Robert J.  
Lunn, Richard  
Mahle Sistemas de Filtracion de Mexico  
Massey, Patricia  
Matter, Phillip  
MBUSI  
Teresa Hurst  
McCullough, Amy M.  
McDonald, Wilfred A.  
MCI Telecommunications Corporation  
McMillon, Anna  
Meyer and Williams  
Mulligan, Charles D.  
Ondo, Anthony C.  
Opel  
Owens, Donna  
Peters, Jerry  
Philip Gonzalez  
Pickett, Mary  
Powell, Charlene  
Qualls, Debbie L.  
Randal A. Middleton  
Reyes, Daniel  
Robert Lewis  
Samacki, Rachel  
Shanks, Carol  
Sherban, Daniel  
Sherer Electric  
State of New York  
Surles, Brenda  
Swain, Andrew  
Taylor, Kenneth  
Thomas, Demetrius  
Thompson, Maria N.  
Todd, William N.  
Vincent, Leo J.  
Walker, Joyce  
Warner-Eno, Leslie A.  
Wayne Conwell  
West, Roleda  
Whitaker, Samuel F.  
William D. Hanline  
Williams, Lester  
Wilson, Loretta  
Winbush, Meatha  
Wisehart, Rhonda  
Wolan, Lea  
Woodard, Anthony  
Young, Karl L.

Exhibit 3 to  
Declaration of Knute J. Salhus

Adams, Thomas E.  
Aimtronics Corporation  
Alternative Resource, Inc.  
Ana Paula  
Anorve, Juan  
Apple Computer  
Arnold & Porter  
Aziz, Salman  
Bernstein, Sidney  
Brown, Jonathan  
CDA Consulting  
Celso Gon\*alves Viana  
Chilton, Alfred  
Clark, Charles  
Dactem, Inc.  
Dangerfield, Shawn  
Daniel Legorreta  
Donald M. Lyon, Esq.  
Dynamic Sciences International  
Eftec North America, LLC  
Electrical Systems Motors  
Electronic Environmental Engineering  
Electrospec Cost Recovery  
Ellis, Peter  
Fabricated Metals  
Financial Services of America, LLC  
Fosbre, Frank J. Jr.  
Fromm, Pamela  
Gabrielle, Lori J.  
Glass, Garvin  
H.P. Haveles, Esq.  
Hahn Elastomer  
Hanners, Carolyn  
Harley Brakes  
Hassett & Donnelly, PC  
Howery Simon Arnold & White, LLP  
INSS  
Invensys  
Itabirito Plant  
Jan Strzebnik  
Janet E. Moser, Esq.  
Jarzyniecki, Philip  
Jeanniard  
Jeff C. Spahn, Jr., Esq.  
Joe Viviano  
Jon E. McDermott, Esq.  
Jon R. Smibert, Esq.  
Jonathan B. Taylor, Esq.  
Jones, Leland  
Jones, Rodger  
Jones, Vanessa  
Joshua A. Sherbin, Esq.

Joyal Products, Inc.  
Junkin, Harrison & Junkin, PC  
JV Products  
Kenna Technical Services  
Kenna, William  
Kessler, Thomas  
Kreegar, William C.  
Krupp-Hoersch  
Laborsource 2000, Inc.  
Lazor, Daniel  
LK Nagano Sistemas Automotivos Ltda.  
Luiz Alberto Moreira  
Manns, Debra A.  
Matamoros  
Matthew G. Lindberg, Esq.  
Mauro Lucio Diniz  
McAleer, Adrian  
MetroCal, Inc.  
Ministerio Publico  
Missing Press Parts  
Mubea, Inc.  
MyFi Battery Fires  
Nesco  
Novo Rio Baterias Ltda.  
Nu Tech Plastics Engineering, Inc.  
Olson Tooling  
Onsalma  
Palmer, Cindie L.  
Paul Rosen, Esq.  
PODS  
Power Outage  
Public Lighting Authorities  
Reynosa  
Richard Vance, Esq.  
Ross, Marion  
Royal Freight, L.P.  
S "nia Aparecida da Silva  
Samuel W. Junkin, Esq.  
SEC-MSD Software Corporation  
Seskin, Lauren  
Smith, Erisha  
Sobel, Jonathan F.  
State of Minas Gerais  
Stewart, Andrew  
Stites & Harbison, PLLC  
Tom Van Dusen  
Valeo North American Corporate  
Watkins Motor Lines  
Weber, Herman  
William L. Seldeen, Esq.  
Williams, Modina  
Xandex, Inc.



Exhibit 3 to  
Declaration of Knute J. Salhus

Yount, Loretta

Segreto, John

**XVIII. Holders of 5% or More of the Equity  
Securities of Company**

Capital Group International, Inc.  
Capital Research & Management Company  
Dodge & Cox  
State Street Bank and Trust Company  
Brandes Investment Partners, LLC

**XIX. Holders of 5% or More of Notes of the  
Company**

First Clear  
Investors Bank & Trust Co.  
Lehman Brothers, Inc.  
Mellon Trust  
ML Sfkpg  
NFS LLC  
Pershing LLC  
SSB Electronic USA

**XX. Employees of the Office of the US Trustee, NYC**

Austin, Elizabeth J.  
Tom, Mary Elizabeth  
Arso, Courtney  
Brooks, Catletha  
Catapano, Maria  
Choy, Danny A.  
Davis, Tracy Hope  
Dub, Elizabeth C.  
Elkins, Hollie T.  
Felton, Marilyn  
Fields, Myrna R.  
Joseph, Nadkarni  
Leonhard, Alicia M.  
Lord, Delores  
Lustrin, Pamela J.  
Martinez, Anna M.  
Masumoto, Brian S.  
Mendoza, Ercilia A.  
Moble, Darin L.  
Moroney, Mary V.  
Morrisey, Richard C.  
Schwartzberg, Paul K.  
Sharp, Sylvester  
Soto, Hector  
Velez-Rivera, Andy  
Zipes, Greg M.  
Martini, Deirdre A.  
Crawford, Desiree  
Haynes, Hope A.  
Porter, Carol A.

**XXI. Bankruptcy Judge Drain and Staff**

Robert D. Drain  
Adlai S. Hardin  
Allan L. Gropper  
Arthur J. Gonzalez  
Burton R. Lifland  
Cecelia G. Morris  
Deirdre A. Martini  
Elizabeth J. Austin  
James M. Peck  
Mary Elizabeth Tom  
Prudence C. Beatty  
Robert E. Gerber  
Stuart M. Bernstein  
Tracy Hope Davis

**XXII. Objecting/Additional/Adverse  
Parties/Postpetition Parties**

@Road, Inc.  
975 Opdyke, L.P.  
A Berger Precision Ltd.  
A. Schulman, Inc.  
A.T. Kearney, Inc.  
A/C Holdings Investments  
AB Automotive, Inc.  
ABC Group Air Management System  
Adell Plastics, Inc.  
Advanced Decorative Systems - Kamagraph  
Advent Tool & Mold, Inc.  
Ai--Doraville, LLC  
Ai-Genesee, LLC  
Airgas, Inc.  
Alcan Rolled Products-Ravenswood, LLC  
Alicia M. Leonhard  
Allegro Productions Inc.  
Alpine Electronics of America, Inc.  
Aluminum International, Inc.  
Alvarez & Marsal  
Aman Environmental Construction, Inc.  
AMEC Earth & Environmental, Inc.  
America Online, Inc.  
American Aikoku Alpha, Inc.  
American Finance Group, Inc.  
Ameritech Credit Corporation  
Ametek Dixson  
Ametek, Inc.  
AMR Industries  
AP Racing  
APL Co. Pte Ltd.  
Appaloosa Management L.P.

Exhibit 3 to

Declaration of Knute J. Salhus

APS Clearing  
Arabian Battery Holding Company  
Aramark Services, Inc.  
Argo Partners, Inc.  
Armada Rubber Manufacturing Company  
ASM Capital  
ATS Automation Tooling Systems, Inc.  
Autocam Corporation  
Avenue Capital Group  
Avenue Capital Management, LLC  
Averitt Express, Inc.  
Avon Automotive  
Baker Hughes Incorporated  
Baker Petrolite Corporation  
Bank of Lincolnwood  
Banner & Witcoff, Ltd.  
Banus, Alice J.  
Barnes Group Inc.  
Bartech Group, Inc.  
BASF Corporation  
Batesville Tool & Die  
Battelle Memorial Institute  
Battenburg, J.T.  
Behr Industries Corporation  
BEI Sensors & Systems Company  
BEI Technologies, Inc.  
Benteler Automotive Corp.  
Bibielle S.p.A.  
Bing Metals Group, Inc.  
Bishop, Sr. James E.  
Blake, Cassels & Graydon LLP  
Brazeway, Inc.  
Brembo S.p.A.  
Brighton Limited Partnership  
Brown Rudnick Berlack Israels LLP  
Brush Engineered Materials  
Buck Consultants, LLC  
Butzel, Long  
Cadence Innovation, LLC  
Cadillac Rubber & Plastic  
Cadwalader, Wickersham & Taft, LLP  
Callaway Partners  
Calsonic Kansei North America, Inc.  
Cameron County, Brownsville ISD  
Canon U.S.A. Inc.  
Cantor Colburn, LLP  
Capro, Ltd.  
Capro, Ltd.  
Cascade Die Casting Group, Inc.  
Castrol Industrial North America Inc.  
Cerberus Capital Management, L.P.  
Chanin Capital Partners LLC

Cherokee North Kansas City, LLC  
Chicago Miniature Optoelectronic Technologies, Inc.  
Chromalloy Gas Turbine Corporation  
Cohen Weiss & Simon  
Coherent, Inc.  
Comerica Leasing  
Computer Patent Annuities Limited Partnership  
Compuware Corporation  
Conceria Pasubio  
Concordia Advisors LLC  
Continental Cass  
Contrarian Capital Management, L.L.C.  
CoorsTek, Inc.  
Cornell University  
Corning Incorporated  
Covington & Burling LLP  
Covisint  
Crishon, Daniel B.  
Crowell & Moring LLP  
Crown Enterprises, Inc.  
CSX Transportation, Inc.  
Curtis, Mallet-Prevost, Colt & Mosle LLP  
Cypress-Fairbanks ISD  
Cyrus Capital Partners  
D.C. Capital Partners, L.P.  
D.E. Shaw and Co.  
Daewoo International (America) Corp.  
Daishinku (America) Corp.  
Dallas County  
Dane Systems LLC  
Datwyler Inc.  
Davis Polk & Wardwell  
Dayton Supply & Tool Company  
Detroit Heading, LLC  
Deutsch Dagan Ltd.  
Dickinson Wright PLLC  
Diemolding Corporation  
D-J, Inc.  
DK Acquisition Partners LP  
Doosan Infracore America Corp.  
DOTT Industries, Inc.  
DPS Information Services, Inc.  
Duraswitch Industries Inc.  
Earl Washington  
Eclipse Tool & Die, Inc.  
Economy Transport, Inc.  
Eikenberry & Associates, Inc.  
Eliot Spitzer  
Elliot & Associates  
Emhart Technologies LLL  
ENTEK International, LLC  
Entergy Services, Inc.

Exhibit 3 to

Declaration of Knute J. Salhus

ESPEC North America, Inc.  
Etkin Equities, Inc.  
Excel Global Logistics, Inc.  
FCI Connect, Inc.  
Federal Express Corporation  
Fischer Automotive Systems  
Flextech, Inc.  
Flextronics Technology (M) SDN. BHD  
Flow Dry Technology Ltd.  
Floyd Manufacturing Co., Inc.  
Fortune Plastics Company  
Foster Electric USA, Inc.  
Fried, Frank, Harris, Shirver & Jacobson LLP  
Fujikura America, Inc.  
Gannon, Michael P.  
Gene T. Moore  
General Chemical Performance Products LLC  
Gentral Transport International, Inc.  
Gibbs Die Casting Corporation  
GKN Sinter Metals, Inc.  
Goodwin Procter LLP  
Greer Stop Nut, Inc.  
Grote Industries  
Guaranty Capital Corporation  
GW Plastics, Inc.  
Hain Capital Group  
Harbinger Capital Partners, LLC  
Harris County / City of Houston  
Hewitt Tool & Die, Inc.  
Hexcel Corporation  
Hitachi Magnetics Corporation  
Hodgson Russ LLP  
Honigman Miller Schwartz & Cohen LLP  
Hoover Precision Products, Inc.  
Hosiden American Corporation  
Houlian Lokey Howard & Zukin Capital, Inc.  
Howard & Howard Attorneys, P.C.  
Huntsville Radio Service, Inc.  
Hydro Aluminum  
IBJ Whitehall Business Credit Corporation  
IBJTC Business Credit Corporation  
ICX Corporation  
Ideal Tool Company, Inc.  
INA USA, Inc.  
Industrial Ceramics Corporation  
Internal Revenue Service  
Interpublic Group of Companies, Inc.  
Iron Mountain Information Management, Inc.  
ITT Industries, Inc.  
Jacoby, Dr. Betty Anne  
JAE Electronics  
Jaeckle, Fleischmann & Mugel, LLP

Jason Incorporated  
Jefferies & Company, Inc.  
Jideco of Bardstown, Inc.  
Jiffy-Tite Co., Inc.  
Jon Ballin  
Jon C. Cox  
Jones Lang Lasalle Americas, Inc.  
JST Manufacturing Co., Ltd.  
Kaiser Aluminum & Chemical Corporation  
Kamax L.P.  
Kasowitz, Benson, Torres & Friedman LLP  
KDS America  
Kelly, James H.  
Kelsey-Hayes Company  
Kensington International Limited  
Keystone Powdered Metal Company  
King Street Capital Management, L.L.C.  
King Street Capital, L.P.  
King Street Capital, Ltd.  
King Street Institutional, Ltd.  
Koury, James M.  
Koyo Corporation  
Kramer Levin Naftalis & Frankel LLP  
Kurtzman Carson Consultants  
Kuss Corporation  
L&W Engineering Co.  
Ladika, Andrew  
Lafonza Earl Washington  
Lakeside Plastics Limited  
Lampe Conway & Co., Inc.  
Lankfer Diversified Industries, Inc.  
Latham & Watkins LLP  
Latigo Partners, LP  
Law Debenture Trust Company Of New York  
Lazard Freres & Co.  
LBQ Foundry S.A. de C.V.  
Le Belier  
Legal Cost Control, Inc.  
Liam P. O'Neill  
Linear Technology Corporation  
Logistics Insight Corp (LINC)  
Longacre Fund Management LLC  
Lorentson Manufacturing Company, Inc.  
MacAuto USA, Inc.  
Madison Capital Management  
Maquilas Teta Kawi, S.A. de C.V.  
Marathon Asset Management LLC  
March Coatings, Inc.  
Maricopa County  
Marquardt GmbH  
Marquardt Switches, Inc.  
Marshall E. Campbell Company

Exhibit 3 to

Declaration of Knute J. Salhus

Martin L. Shannon Shaw  
Master Products Inc.  
Maxim Integrated Products, Inc.  
Mayer, Brown, Rowe & Maw LLP  
Mays Chemical Company  
McAlpin Industries, Inc.  
McDermott Will & Emery LLP  
McTigue Law Firm  
MeadWestvaco Corporation  
MEMC Electronic Materials, Inc.  
Mercedes-Benz International, Inc.  
Merrill Lynch Credit Products, LLC  
Mesirow Financial Consulting, LLC  
Metal Surfaces, Inc.  
Metro Fibres, Inc.  
Miami-Dade County  
Michael Palmer  
Michigan Heritage Bank  
Milliken Company  
Milliman, Inc.  
Millwood, Inc.  
Milwaukee Investment Company  
Miniature Precision Components  
Moody's Investors Service  
Morrie Wayne Henry  
Morrison Cohen LLP  
Motion Industries, Inc.  
Motorola Semiconductor Systems  
Multek Flexible Circuits, Inc.  
National City Commercial Capital  
National Instruments Corporation  
National Molding Corp.  
NDK America, Inc.  
NDK Crystal, Inc.  
Neuman Aluminum  
New Jersey Self-Insurers Guaranty Association  
New York State Department of Taxation and Finance  
NGK Automotive Ceramics USA, Inc.  
Nichicon (America) Corporation  
Nisshinbo Automotive Corporation  
Noma Company  
Norsk Hydro Canada, Inc.  
Northeast Regional Office of Securities and Exchange  
Commission  
Northfield Acquisition Co.  
Nova Chemicals, Inc.  
NSS Technologies, Inc.  
Nutech Plastics Engineering, Inc.  
Oasis SiliconSystems AG  
Offshore International, Inc.  
Offshore International, Inc.  
Ohio Department of Taxation

Oki Semiconductor Company  
Omega Tool Corp.  
Ontario Limited  
Optrex America, Inc.  
Oracle Credit Corporation  
Oracle USA, Inc.  
Orbotech, Inc.  
OSRAM Opto Semiconductors Inc.  
Osran Opto Semiconductors Inc.  
Pacific Gas Turbine Center, LLC  
Pagemill Partners, LLC  
Pardus Capitial Management, L.P.  
Pardus European Special Opportunities Master Fund, L.P.  
Parker, Ericka S.  
Parlex Corporation  
Paul Free  
Paul Hastings Janofsky & Walker LLP  
Penn United Technology  
Pension Benefit Guaranty Corporation  
Pension Benefit Guaranty Corporation  
Penske Truck Leasing Co., L.P.  
Pentastar Aviation, LLC  
PHH Arval  
Phillips Nizer LLP  
PIA Group  
Pillarhouse (U.S.A.), Inc.  
Pioneer Automotive Technologies, Inc.  
Pogue, Ronald M.  
Precision Mold and Tool Group  
Preyco Manufacturing Co., Inc.  
Price, Heneveld, Cooper, DeWitt & Litton, LLP  
Pridgeon & Clay, Inc.  
Prince George County, Maryland  
Priority Health  
Professional Technologies Services  
Proto Manufacturing  
Public Employee's Retirement System of Mississippi  
Pullman Bank and Trust Company  
QAD, Inc.  
Quadrangle Debt Recovery Advisors, LLC  
Quadrangle Group LLC  
Quaker Chemical Corporation  
Quasar Industries, Inc.  
Quinn Emanuel Urquhart Oliver & Hedges  
Rader Fishman & Grauer LLP  
Rafael De Paoli  
Raiffeisen Kapitalanlage-Gesellschaft m.b.H.  
Rassini, S.A. de C.V.  
Recticel North America, Inc.  
Relco, Inc.  
Reliable Castings  
RF Monolithics, Inc.

Exhibit 3 to

Declaration of Knute J. Salhus

Riverside Claims  
Roater Coaters International, Inc.  
Robert Backie  
Robin Industries, Inc.  
Ropes & Gray LLP  
Rothrist Tube (USA) Inc.  
Rotron, Inc.  
Royberg, Inc.  
Rozanski, Cathy  
S & Z Tool & Die, Inc.  
Sacknew Products Division  
Sagami America, Ltd.  
Sanders Lead Co.  
SANLUIS Rassini International, Inc.  
SAP America, Inc.  
Saturn Electronics  
SBC Capital Services  
SBC Communications Inc.  
Schmidt Technology GmbH  
Schunk Graphite Technology  
Security Plastics Division, NMC, LLC  
Select Industries Corporation  
Sensus Precision Die Casting, Inc.  
Serigraph, Inc.  
Serma Coat Limited Liability Co.  
Seven Seventeen Credit Union  
Seyfarth Shaw LLP  
Sheldahl de Mexico S.A. de C.V.  
Siddall, Gary  
Siemens Logistics Assembly Systems, Inc.  
Sierra International, Inc.  
Sierra Liquidity Fund, LLC  
Silver Point Capital, L.P.  
Simpson Thatcher & Bartlett LLP  
Sizemore, Rick L.  
SL America, Inc.  
SL Tennessee, LLC  
SMSC NA Automotive, LLC  
Sojitz Corporation of America  
Solelectron Corporation  
Solelectron Invotronics  
Solution Recovery Services  
Sony Electronics, Inc.  
Source Electronics, Inc.  
Southtec, LLC  
Southwest Metal Finishing, Inc.  
Southwire Company  
SPCP Group, L.L.C.  
Special Devices, Inc.  
Specmo Enterprises  
Speedline Technologies, Inc.  
Spencer Fane Britt & Browne LLP

Springfield Associates LLC  
SPS Technologies Waterford Company  
SPS Technologies, LLC  
Standard Microsystems Corporation  
Stanley Electric Sales of America, Inc.  
State of Michigan Department of Labor & Economic  
Growth, Unemployment Insurance Agency  
Stelmach, Dale R.  
Steven Hall & Partners  
Stevens & Lee, P.C.  
Stichting Pensioenfonds ABP  
Sumco, Inc.  
Sumitomo Corporation of America  
Sun Microsystems, Inc.  
Susan M. Buttitta  
Taiho Corporation of America  
Tal-Port Industries, LLC  
Tarrant County  
Taxing Authorities  
Taylor Hobson Precision  
Teacher's Retirement System of Oklahoma  
Teleflex Automotive Manufacturing Corporation  
Teleflex Incorporated  
Teleflex Morse (Capro)  
Tennessee Department of Revenue  
Tessy Plastics Corp.  
Texas Comptroller of Public Accounts  
The Durham Companies, Inc.  
The Lee Company  
The Proctor & Gamble Company  
Thermo NITON Analyzers LLC  
Thermotech Company  
Thompson Hine & Flory, LLP  
ThyssenKrupp Budd Systems, LLC  
Thyssenkrupp Stahl Company  
Thyssenkrupp Waupaca, Inc.  
TK Holding, Inc.  
Togut, Segal & Segal LLP  
Tonolli Canada Ltd.  
Toshiba America Electronic Components, Inc  
Toyota Tsusho America, Inc.  
Trans Tron, Ltd., Inc.  
Trans-Matic Mfg. Co., Inc.  
Tremont City Barrel Fill PRP Group  
Tricon Industries, Inc.  
Trutron Corporation  
TRW Canada Limited  
TRW Electronica Ensambls S.A. de C.V.  
TRW Vehicle Safety Systems, Inc.  
Tyz-All Plastics, Inc.  
UGS Corporation  
Umicore Autocat Canada Corporation

Exhibit 3 to  
Declaration of Knute J. Salhus

Union Pacific Railroad Company  
United Power, Inc.  
Universal Am-Can, Ltd.  
Universal Metal Hose, Co.  
Universal Truckload Services, Inc.  
UPS Supply Chain Solutions, Inc.  
V.J. ElectroniX, Inc.  
Valeo Climate Control Corp.  
Valuation Research Corporation  
Venture Plastics, Inc.  
Veritas Software Corporation  
Vibracoustic de Mexico, S.A. de C.V.  
Victory Packaging  
VJ Technologies, Inc.  
Wako Electronics (USA), Inc.  
Wamco, Inc.  
Ward Products, LLC  
Warner Stevens, L.L.P.  
Weil, Gotshal & Manges LLP  
Wellman, Inc.  
Wexford Captial LLC  
Wilmington Trust Company  
WL. Ross & Co., LLC  
Worker's Compensation Agency  
Worthington Steel Company  
Wren Industries, Inc.  
XM Satellite Radio, Inc.  
Yacub, Luqman  
Yoder Industries Inc.  
ZF Group North America Operations, Inc.